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MONDAY, 11 DECEMBER 2023

TO: ALL MEMBERS OF THE GOVERNANCE & AUDIT COMMITTEE

I HEREBY SUMMON YOU TO ATTEND A MEETING OF THE **GOVERNANCE & AUDIT COMMITTEE** WHICH WILL BE HELD IN THE **CHAMBER - COUNTY HALL, CARMARTHEN. SA31 1JP AND REMOTELY AT 10.00 AM ON FRIDAY, 15TH DECEMBER, 2023** FOR THE TRANSACTION OF THE BUSINESS OUTLINED ON THE ATTACHED AGENDA

Wendy Walters

CHIEF EXECUTIVE

Democratic Officer:	Kevin Thomas
Telephone (direct line):	01267 224027
E-Mail:	kjthomas@carmarthenshire.gov.uk
This is a multi-location meeting. Committee members can attend in person at the venue detailed above or remotely via the Zoom link which is provided separately.	
The meeting can be viewed on the Authority's website via the following link:- https://carmarthenshire.public-i.tv/core/portal/home	

Wendy Walters Prif Weithredwr, *Chief Executive*,
Neuadd y Sir, Caerfyrddin. SA31 1JP
County Hall, Carmarthen. SA31 1JP

GOVERNANCE & AUDIT COMMITTEE

PLAID CYMRU GROUP - 4 Members

Cllr. Kim Broom
Cllr. Karen Davies
Cllr. Alex Evans
Cllr. Elwyn Williams

LABOUR GROUP - 2 Members

Cllr. Philip Warlow
Cllr. Janet Williams

INDEPENDENT GROUP - 1 Members

Cllr. Giles Morgan (Vice-Chair)

EXTERNAL VOTING LAY MEMBERS

Period of appointment – until the Local Government Elections in May 2027

Mrs Julie James
Mrs Karen Jones
Mr Malcolm MacDonald
Mr David MacGregor (Chair)

AGENDA

1. APOLOGIES FOR ABSENCE.
2. DECLARATIONS OF PERSONAL INTERESTS.
3. BURRY PORT HARBOUR FINANCIAL STATEMENT 2022-23 5 - 18
4. TO CONSIDER THE FOLLOWING DOCUMENTS PREPARED BY AUDIT WALES:-
 - 4 .1 AUDIT WALES WORK PROGRAMME UPDATE 19 - 40
 - 4 .2 DIGITAL STRATEGY REVIEW - CARMARTHENSHIRE COUNTY COUNCIL 41 - 68
 - 4 .3 SETTING WELL-BEING OBJECTIVES - CARMARTHENSHIRE COUNTY COUNCIL 69 - 92
5. AUDIT WALES REPORT: TIME FOR CHANGE - POVERTY IN WALES PROGRESS REPORT 93 - 98
6. INTERNAL AUDIT PLAN UPDATE 2023/24 99 - 122
7. COUNCIL COMPLAINTS POLICY ANNUAL REPORT 2022-23 123 - 156
8. PROGRESS ON REGULATORY REPORT RECOMMENDATIONS 157 - 170
9. GOVERNANCE & AUDIT COMMITTEE ACTION LOG 171 - 176
10. TO SIGN AS A CORRECT RECORD THE MINUTES OF THE GOVERNANCE AND AUDIT COMMITTEE HELD ON THE 27 OCTOBER 2023 177 - 186

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Audit Committee 15th December 2023

Subject: Burry Port Harbour Financial Statement 2022-23

Purpose: To present the audited Accounting Statement for 2022-23

Recommendations / key decisions required:

To receive and approve the audited Accounting Statement for Burry Port Harbour Authority for 2022-23.

Reasons:

The Council is required to approve the 2022-23 post-audited accounts of the Harbour Authority, to comply with the Accounts and Audit (Wales) Regulations 2014.

The Audit Committee have delegated powers to approve the Accounts in line with the Local Government Measure.

Relevant scrutiny committee to be consulted NA

Cabinet Decision Required NA

Council Decision Required NA

CABINET MEMBER PORTFOLIO HOLDER:- Cllr A Lenny

Directorate: Corporate Services

Name of Head of Service:
Randal Hemingway

Report Author: Randal Hemingway

Designations:

Head of Financial Services

Tel: 01267 224886

Email addresses:
RHemingway@carmarthenshire.gov.uk

EXECUTIVE SUMMARY
Audit Committee
15th December 2023

Burry Port Harbour Financial Statement 2022-23

1. BRIEF SUMMARY OF PURPOSE OF REPORT.

Carmarthenshire County Council has been given a range of statutory powers and duties for the purposes of improving, maintaining and managing the Burry Port harbour through the Burry Port Harbour Revision Order 2000.

In accordance with the Harbours Act 1964, statutory harbour authorities are required to prepare annual statement of accounts relating to the harbour activities. In compliance with the Accounts and Audit (Wales) Regulations 2014, these accounts are in the form of a separate annual income and expenditure account and statement of balances.

From 1st April 2018, the Authority granted a long-term lease to The Marine & Property Group Ltd, who took over the running and management of Burry Port Harbour and consequently the activity on the statement is much reduced.

Administrators were appointed to the company in June 2023, and Carmarthenshire County Council have agreed to provide short term funding to ensure the Harbour remains operational. The company position has created significant doubt regarding the realisation of debtor balances, and a provision for this amount has been included.

The net cost of the harbour activities in 2022-23 was £146k, (2021-22 £687k), and all activities are fully funded by Carmarthenshire County Council. Fixed assets held at 31st March 2023 total £867k. The decrease in costs year on year of £541k consists of a decrease in capital works expenditure of £697k, offset by a £137k bad debt provision and a £19k decrease in income.

DETAILED REPORT ATTACHED?

YES

IMPLICATIONS

I confirm that other than those implications which have been agreed with the appropriate Directors / Heads of Service and are referred to in detail below, there are no other implications associated with this report:

Signed: **R Hemingway**

Head of Financial Services

Policy, Crime & Disorder and Equalities	Legal	Finance	ICT	Risk Management Issues	Staffing Implications	Physical Assets
NONE	YES	YES	NONE	NONE	NONE	NONE

Legal

Compliance with the Accounts and Audit (Wales) Regulations 2014

Finance

The net cost of the Harbour activities in 2022-23 was £146k, which has been fully funded by Carmarthenshire County Council. Fixed assets held at 31st March 2023 total £867k.

CONSULTATIONS

I confirm that the appropriate consultations have taken in place and the outcomes are as detailed below

Signed: R Hemingway

Head of Financial Services

1. Scrutiny Committee Not applicable

2. Local Member(s) Not applicable

3. Community / Town Council Not applicable

4. Relevant Partners Not applicable

5. Staff Side Representatives and other Organisations Not applicable

CABINET PORTFOLIO HOLDER(S)
AWARE/CONSULTED

NO

Section 100D Local Government Act, 1972 – Access to Information
List of Background Papers used in the preparation of this report:

THESE ARE DETAILED BELOW

Title of Document	File Ref No.	Locations that the papers are available for public inspection
Accounts and Audit (Wales) Regulations 2014		Corporate Services Department, County Hall, Carmarthen.

1 Cwr y Ddinas / 1 Capital Quarter
Caerdydd / Cardiff
CF10 4BZ

Tel / Ffôn: 029 2032 0500

Fax / Ffacs: 029 2032 0600

Textphone / Ffôn testun: 029 2032 0660

info@audit.wales / post@archwilio.cymru

www.audit.wales / www.archwilio.cymru

Mr Chris Moore
Director of Corporate Services
Carmarthenshire County Council County Hall
Carmarthen
SA31 1JP

Reference: DO23-06

Date issued: 11 December 2023

Dear Chris

Burry Port Harbour 2022-23 Annual Return

In accordance with the requirements of Section 12 and Section 13 of the Public Audit (Wales) Act 2004 I am giving my report on the Burry Port Harbour Annual Return for the year ended 31 March 2023.

I have undertaken our work in accordance with the specified procedures issued by the Auditor General for Wales. In summary these procedures require us to consider whether the annual statement of accounts:

- has been prepared on a reasonable basis (for example, the figures agree to the underlying records upon which they have been prepared and are consistent with transactions recorded in the statutory accounts of the constituent local authorities for the same reporting period); and
- casts correctly.

Audit report on the annual return relating to Burry Port Harbour for the period ending 31 March 2023:

Subject to the approval of the 2022-23 annual return by the Governance and Audit Committee, we will be able to certify the annual return and issue our notice of completion of the audit and confirm the following:

On the basis of my review, in my opinion no matters have come to my attention giving cause for concern that in any material respect, the information reported in this Annual Return:

- has not been prepared in accordance with proper practices;
- that relevant legislation and regulatory requirements have not been met; and
- is not consistent with the Harbour's governance arrangements.

Other matters

We have no other matters we need to bring to your attention.

Yours sincerely



Derwyn Owen

for and on behalf of Adrian Crompton, Auditor General for Wales

Minor Joint Committees in Wales

Annual Return for the Year Ended 31 March 2023

Accounting statements 2022-23 for:

Name of body: Burry Port Harbour Authority

	Year ending		Notes and guidance for compilers
	31 March 2022 (£)	31 March 2023 (£)	
Statement of income and expenditure/receipts and payments			
1. Balances brought forward	0	0	Total balances and reserves at the beginning of the year as recorded in the financial records. Must agree to line 7 of the previous year.
2. (+) Income from local taxation/levy	687,023	146,192	Total amount of income received/receivable in the year from local taxation (precept) or levy/contribution from principal bodies.
3. (+) Total other receipts	48,881	30,000	Total income or receipts recorded in the cashbook minus amounts included in line 2. Includes support, discretionary and revenue grants.
4. (-) Staff costs	0	0	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and related expenses eg termination costs.
5. (-) Loan interest/capital repayments	730,877	34,162	Total expenditure or payments of capital and interest made during the year on external borrowing (if any).
6. (-) Total other payments	5,027	142,030	Total expenditure or payments as recorded in the cashbook minus staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	0	0	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6).
Statement of balances			
8. (+) Debtors	135,688	145,028	Income and expenditure accounts only: Enter the value of debts owed to the body.
9. (+) Total cash and investments	(134,283)	167	All accounts: The sum of all current and deposit bank accounts, cash holdings and investments held at 31 March. This must agree with the reconciled cashbook balance as per the bank reconciliation.
10. (-) Creditors	1,405	145,195	Income and expenditure accounts only: Enter the value of monies owed by the body (except borrowing) at the year-end.
11. (=) Balances carried forward	0	0	Total balances should equal line 7 above: Enter the total of (8+9-10).
12. Total fixed assets and long-term assets	900,600	867,319	The asset and investment register value of all fixed assets and any other long-term assets held as at 31 March.
13. Total borrowing	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

Annual Governance Statement

We acknowledge as the members of the Committee, our responsibility for ensuring that there is a sound system of internal control, including the preparation of the accounting statements. We confirm, to the best of our knowledge and belief, with respect to the accounting statements for the year ended 31 March 2023, that:

	Agreed?		'YES' means that the Council/Board/Committee:	PG Ref
	Yes	No*		
1. We have put in place arrangements for: <ul style="list-style-type: none"> effective financial management during the year; and the preparation and approval of the accounting statements. 	<input checked="" type="radio"/>	<input checked="" type="radio"/>	Properly sets its budget and manages its money and prepares and approves its accounting statements as prescribed by law.	6, 12
2. We have maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption, and reviewed its effectiveness.	<input checked="" type="radio"/>	<input checked="" type="radio"/>	Made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.	6, 7
3. We have taken all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and codes of practice that could have a significant financial effect on the ability of the Committee to conduct its business or on its finances.	<input checked="" type="radio"/>	<input checked="" type="radio"/>	Has only done things that it has the legal power to do and has conformed to codes of practice and standards in the way it has done so.	6
4. We have provided proper opportunity for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit (Wales) Regulations 2014.	<input checked="" type="radio"/>	<input checked="" type="radio"/>	Has given all persons interested the opportunity to inspect the body's accounts as set out in the notice of audit.	6, 23
5. We have carried out an assessment of the risks facing the Committee and taken appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	<input checked="" type="radio"/>	<input checked="" type="radio"/>	Considered the financial and other risks it faces in the operation of the body and has dealt with them properly.	6, 9
6. We have maintained an adequate and effective system of internal audit of the accounting records and control systems throughout the year and have received a report from the internal auditor.	<input checked="" type="radio"/>	<input checked="" type="radio"/>	Arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether these meet the needs of the body.	6, 8
7. We have considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on the Committee and, where appropriate, have included them on the accounting statements.	<input checked="" type="radio"/>	<input checked="" type="radio"/>	Disclosed everything it should have about its business during the year including events taking place after the year-end if relevant. See additional disclosure note below.	6
8. We have taken appropriate action on all matters raised in previous reports from internal and external audit.	<input checked="" type="radio"/>	<input checked="" type="radio"/>	Considered and taken appropriate action to address issues/weaknesses brought to its attention by both the internal and external auditors.	6, 8, 23

* Please provide explanations to the external auditor on a separate sheet for each 'no' response given; and describe what action is being taken to address the weaknesses identified.

Additional disclosure notes*

The following information is provided to assist the reader to understand the accounting statements and/or the Annual Governance Statement

1. Administrators were appointed in June 2023. Carmarthenshire County Council have agreed to provide short term funding to ensure the Harbour remains operational. The company position has created significant doubt regarding the realisation of debtor balances recognised in line 8, and a provision for this amount has been included.

* Include here any additional disclosures the Council considers necessary to aid the reader's understanding of the accounting statements and/or the annual governance statement.

Committee approval and certification

The Committee is responsible for the preparation of the accounting statements and the annual governance statement in accordance with the requirements of the Public Audit (Wales) Act 2004 (the Act) and the Accounts and Audit (Wales) Regulations 2014.

Certification by the RFO	Approval by the Council/Board/Committee
I certify that the accounting statements contained in this Annual Return present fairly the financial position of the Committee, and its income and expenditure, or properly present receipts and payments, as the case may be, for the year ended 31 March 2023.	I confirm that these accounting statements and Annual Governance Statement were approved by the Committee under minute reference: _____
RFO signature: 	Minute ref:
Name: C. MOORE	Chair of meeting signature:
Date: 11/12/2023	Name: Date:

Auditor General for Wales' Audit Certificate and report

I report in respect of my audit of the accounts under section 13 of the Act, whether any matters that come to my attention give cause for concern that relevant legislation and regulatory requirements have not been met. My audit has been conducted in accordance with, guidance issued by the Auditor General for Wales.

I certify that I have completed the audit of the Annual Return for the year ended 31 March 2023 of:

Burry Port Harbour Authority

Auditor General's report

Audit opinion - Unqualified

On the basis of my review, in my opinion no matters have come to my attention giving cause for concern that in any material respect, the information reported in this Annual Return:

- has not been prepared in accordance with proper practices;
- that relevant legislation and regulatory requirements have not been met; and
- is not consistent with the Harbour's governance arrangements.

Other matters arising and recommendations

There are no further matters or recommendations that I wish to draw to the Harbour's attention.

External auditor's name:

External auditor's signature:

Date:

For and on behalf of the Auditor General for Wales

Annual internal audit report to:

Name of body: Burry Port Harbour (BPH) Authority

The Committee's internal audit, acting independently and on the basis of an assessment of risk, has included carrying out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year ending 31 March 2023.

The internal audit has been carried out in accordance with the Committee's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and the internal audit conclusions on whether, in all significant respects, the following control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of the Committee.

	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
	Yes	No*	N/A	Not covered**	
1. Appropriate books of account have been properly kept throughout the year.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Appropriate books of account have been properly kept throughout the year. BPH Authority was a service within Carmarthenshire County Council; from 1/4/2018 Burry Port Harbour was leased to Burry Port Marina LTD and The Marine & Property Group Limited.
2. Financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Financial regulations have been met, transactions were accounted for appropriately and were supported by documentation.
3. The body assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Burry Port Harbour is leased to Burry Port Marina LTD and The Marine & Property Group Limited. Whilst Carmarthenshire County Council does not maintain a specific risk register relating to Burry Port Harbour, comprehensive Corporate and Departmental Risk Registers are maintained.
4. The annual precept/levy/resource demand requirement resulted from an adequate budgetary process, progress against the budget was regularly monitored, and reserves were appropriate.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	There is a budget monitoring process within Carmarthenshire County Council in relation to the BPH Accounts.
5. Expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for.	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	The company position has created significant doubt regarding the realisation of debtor balances, and a provision for this amount has been included. Administrators were appointed during June 2023; Carmarthenshire County Council has agreed to provide funding to ensure the Harbour remains

	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
	Yes	No*	N/A	Not covered**	
					operational, and is working with Administrators in the search for a stable operator for the Harbour.
6. Petty cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	There is no petty cash advance in relation to Burry Port Harbour.
7. Salaries to employees and allowances to members were paid in accordance with minuted approvals, and PAYE and NI requirements were properly applied.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Burry Port Harbour has been leased to Burry Port Marina Ltd, therefore there are no employees employed at the Harbour by Carmarthenshire County Council.
8. Asset and investment registers were complete, accurate, and properly maintained.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Burry Port Harbour has been leased to Burry Port Marina Ltd. There is no specific investment programme for BPH Authority. The Harbour is included on the Authority's Asset Manager system.

	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
	Yes	No*	N/A	Not covered**	
9. Periodic and year-end bank account reconciliations were properly carried out.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	BPH Authority was a service within Carmarthenshire County Council (CCC). A review of the bank reconciliations for CCC was undertaken and procedures were found to be satisfactory. The Harbour has now been leased to Burry Port Marina LTD.
10. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments/income and expenditure), agreed with the cashbook, were supported by an adequate audit trail from underlying records, and where appropriate, debtors and creditors were properly recorded.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Accounting Statements are prepared in line with the 2014 Code of Practice of Local Authority Accounting.

For any risk areas identified by the Council/Board/Committee (list any other risk areas below or on separate sheets if needed) adequate controls existed:

	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
	Yes	No*	N/A	Not covered**	
11. After the 2022/23 year end, Burry Port Marina Ltd entered into administration. Appropriate procedures are now being followed to safeguard the interests of the Council.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Administrators have been appointed to manage the marina. Carmarthenshire County Council has been working with the Administrators in the search for a stable operator for the Harbour.


* If the response is 'no', please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

** If the response is 'not covered', please state when the most recent internal audit work was done in this area and when it is next planned, or if coverage is not required, internal audit must explain why not.

Internal audit confirmation

I/we confirm that as the Committee's internal auditor, I/we have not been involved in a management or administrative role within the body (including preparation of the accounts) or as a member of the body during the financial years 2021-22 and 2022-23. I also confirm that there are no conflicts of interest surrounding my appointment.

Name of person who carried out the internal audit: **Caroline Powell**

Signature of person who carried out the internal audit: 

Date: 11.12.2023

Governance & Audit Committee

15 December 2023

Subject: AUDIT WALES WORK PROGRAMME UPDATE

Purpose:

To note the quarterly update on Audit Wales Work Programme and Timetable up to September 2023.

Recommendations / key decisions required:

To note the quarterly update on Audit Wales Work Programme and Timetable up to September 2023

Reasons:

The Council has a duty to consider regulatory report findings, recommendations and proposals for improvement.

Relevant scrutiny committee to be consulted NO

Cabinet Decision Required NO

Council Decision Required NO

CABINET MEMBER PORTFOLIO HOLDER:

Cllr. Philip Hughes

Directorate:
Audit Wales

Report Author:
Audit Wales

Governance & Audit Committee

15 December 2023

Audit Wales – Work Programme Update

BRIEF SUMMARY OF PURPOSE OF REPORT.

The quarterly update on Audit Wales Work Programme and Timetable up to September 2023 gives an overview of progress with audit work relevant to Carmarthenshire County Council.

DETAILED REPORT ATTACHED?

YES

IMPLICATIONS

The report is an Audit Wales Report and any implications are detailed within the report.

Audit Wales Work Programme and Timetable – Carmarthenshire County Council

Quarterly Update: 30 September 2023

Annual Audit Summary

Description	Timetable	Status
A report summarising completed audit work since the last Annual Audit Summary, which was issued in January 2022.	<u>Report issued to the Council February 2023</u>	Complete

Financial Audit work

Description	Scope	Timetable	Status
Audit of the Council's 2022-23 statement of accounts	To confirm whether the statement of accounts provides a true and fair view.	Audit Opinion by 30 November 2023	In progress
Audit of the Dyfed Pension Fund 2022-23 statement of accounts	To confirm whether the statement of accounts provides a true and fair view.	Audit Opinion by 30 November 2023	In progress

Description	Scope	Timetable	Status
Audit of the Swansea Bay City Deal 2022-23 statement of accounts	To confirm whether the statement of accounts provides a true and fair view.	Audit Opinion by 30 November 2023	Not yet started
Audit of the 2022-23 Return for Wales Pension Partnership	To confirm that the return has been properly completed.	Audit Opinion by 30 November 2023	Complete – Audit Opinion provided July 2023
Audit of the 2022-23 Annual Return for South Wales Corporate Joint Committee	To confirm that the return has been properly completed.	Audit Opinion by 30 November 2023	Not yet started
Audit of the 2022-23 Annual Return for Burry Port Harbour Authority	To confirm that the return has been properly completed.	Audit Opinion by 30 November 2023	Not yet started

Description	Scope	Timetable	Status
Audit of the Council's 2022-23 Grants and Returns	Audit of the grants and returns as required by their terms and conditions.	In line with the deadlines for each individual grant and return.	Not yet started

Performance Audit work

2022-23 Performance audit work	Scope	Timetable	Status
Assurance and Risk Assessment	<p>Project to identify the level of audit assurance and/or where further audit work may be required in future years in relation to risks to the Council putting in place proper arrangements to secure value for money in the use of resources and acting in accordance with the sustainable development principle.</p> <ul style="list-style-type: none"> Financial position 	Ongoing monitoring of financial position	Ongoing

2022-23 Performance audit work	Scope	Timetable	Status
	<ul style="list-style-type: none"> • Capital programme management • Use of performance information – with a focus on service user feedback and outcomes • Setting of well-being objectives 	<p>September – December 2023</p> <p>February – September 2023</p> <p>Report issued to the Council July 2023</p>	<p>Audit Wales will not undertake detailed work at all councils as part of our 2022-23 work programme. We are currently exploring our options for undertaking a detailed piece of work on this topic either in 2023-24 or future years.</p> <p>Fieldwork complete. Report drafting.</p> <p>Complete <u>Report available on our website</u></p>

2022-23 Performance audit work	Scope	Timetable	Status
	<ul style="list-style-type: none"> • We will also follow up on some of the proposals for improvement issued in earlier Audit Wales reports: <ul style="list-style-type: none"> ○ Follow-up Review: Planning Services 	<p><u>Report issued to the Council October 2022</u></p>	<p>Complete</p>
<p>Thematic Review – Unscheduled Care</p>	<p>A cross-sector review focusing on the flow of patients out of hospital. This review will consider how the Council is working with its partners to address the risks associated with the provision of social care to support hospital discharge, as well as prevent hospital admission. The work will also consider what steps are being taken to provide medium to longer-term solutions.</p>	<p>August 2022 – September 2023</p>	<p>Fieldwork complete, draft reports scheduled for September</p>

2023-24 Performance Audit work	Scope	Timetable	Status
Assurance and Risk Assessment	<p>Project to identify the level of audit assurance and/or where further audit work may be required in future years in relation to risks to the Council putting in place proper arrangements to secure value for money in the use of resources and acting in accordance with the sustainable development principle.</p> <p>We will also follow up on some of the proposals for improvement issued in earlier Audit Wales' reports:</p> <ul style="list-style-type: none"> • corporate safeguarding • waste services. 	April 2023 – March 2024	<p>In progress</p> <p>Draft report issued to the Council October 2023</p> <p>In progress</p>
Thematic review – Financial Sustainability	A review of councils' financial sustainability including a focus on the actions, plans and arrangements to bridge funding gaps and address financial pressures over the medium term.	March – June 2024	Scoping
Thematic review – commissioning and contract management	A review focusing on how councils' arrangements for commissioning, and contract management apply value for money considerations and the sustainable development principle.	January – July 2024	Scoping

Local government national studies planned/in progress

Study	Scope	Timetable	Status	Fieldwork planned at Carmarthenshire County Council
Planning for sustainable development – Brownfield regeneration	Review of how local authorities are promoting and enabling better use of vacant non-domestic dwellings and brownfield sites	October 2022 – September 2023	Report drafting – publication due November/December 2023	Yes – interview with nominated officer at seven councils and survey.
Governance of special purpose authorities – National Parks	Review of systems and effectiveness of governance	November 2022 – September 2023	Report drafting – publication due November/December 2023.	No

Study	Scope	Timetable	Status	Fieldwork planned at Carmarthenshire County Council
Corporate Joint Committees (CJCs)	Assessing CJCs' progress in developing their arrangements to meet their statutory obligations and the Welsh Government's aim of strengthening regional collaboration.	September 2022 – August 2023	individual letters have been issued to the four CJCs. National summary report due for publication October/November 2023.	Yes – We explored the Council's perspective via our routine liaison meetings. Fieldwork included interviews with the chief executive, director of finance and chair of each of the four CJCs.
Governance in Fire and Rescue Authorities	Review of systems and effectiveness of governance	September 2023 – March 2024	Project brief issued	No
Homelessness	Examining how services are working together to progress the response to homelessness.	tbc	Scoping	tbc

Estyn

Our link inspectors are continuing to work with Torfaen as part of our follow-up process for an authority causing significant concern. Wrexham local authority was removed from the causing significant concern category following a monitoring visit in July. We inspected Gwynedd in the week beginning 26 June and Carmarthenshire in the week beginning 10 July. Both reports have been published on our website. We will be inspecting Conwy local government education service on the week beginning 6 November.

Field work being carried out across local authorities during the autumn term includes a focus on attendance, school improvement and the work of the local authority to mitigate the impact of poverty on learners' attainment.

Care Inspectorate Wales (CIW)

CIW planned work 2023-25	Scope	Timetable	Status
Thematic reviews			
CLDT	<p>Working with HIW we will complete a small sample of joint CLDT inspections in 2024. We will use this approach to evaluate and consider our approach to joint inspection.</p>	2024-25	Planning
Deprivation of Liberty Safeguards – 10 years on	<p>We are working in partnership with HIW to consider our approach and follow up on the report: A National Review of the use of Deprivation of Liberty Safeguards (DoLS) in Wales (hiw.org.uk) undertaken in 2014.</p>	2024-25	Scoping
Strcaopoke pathway	<p>Working in collaboration with HIW a National Review of Patient Flow: a journey through the stroke pathway (hiw.org.uk) has recently been published.</p>	Complete	Published

CIW planned work 2023-25	Scope	Timetable	Status
<p>National review of Care Planning for children and young people subject to the Public Law Outline pre-proceedings</p>	<p>Purpose of the review To provide external scrutiny, assurance and to promote improvement regarding the quality of practice in relation to the care planning for children and young people subject to the public law outline pre-proceedings.</p> <p>To consider the extent to which practice has progressed since the publication of both the CIW 'National Review of care planning for children and young people subject to public law outline pre-proceedings' and the publication of the PLO working group report 2021 including best practice guidance.</p>	<p>In progress</p>	<p>Publication November 2023</p>
<p>Deprivation of Liberty Safeguards</p> <p>Annual Monitoring Report for Health and Social Care 2022-23</p>	<p>The <u>2020-21 report</u> was published on 7 February 2021</p> <p>The 2021-2022 report is underway</p>	<p>Published</p> <p>To be confirmed</p>	<p>Published</p> <p>Preparing</p>

CIW planned work 2023-25	Scope	Timetable	Status
<p>Joint Inspection Child Protection Arrangements (JICPA)</p>	<p>We will complete a further two multi-agency joint inspections in total.</p> <p>The findings following Denbighshire County Council have been published - Joint Inspectorate Review of Child Protection Arrangements (JICPA): Denbighshire 2023 Care Inspectorate Wales</p> <p>The findings following Bridgend County Borough Council have been published - Joint Inspectorate Review of Child Protection Arrangements (JICPA): Bridgend 2023 Care Inspectorate Wales</p> <p>We will publish a national report in late spring 2024.</p>	<p>April 2023 – April 2024</p>	<p>Delivery</p>
<p>Performance review of Local Authorities</p>	<p>We continue to inspect Local Authorities in line with our updated Code of Practice for our local authority inspection activity Care Inspectorate Wales</p> <p>How we inspect local authority services and CAFCASS Cymru</p>	<p>Ongoing</p>	<p>Ongoing</p>

Audit Wales national reports and other outputs published since September 2022

Report title	Publication date and link to report
NHS workforce – data briefing	September 2023
Income Diversification for National Park Authorities in Wales	September 2023
Approaches to achieving net zero across the UK	September 2023
Springing Forward: Lessons learnt from our work on workforce and assets (in local government)	September 2023
Local Government Financial Sustainability Data tool update (further update planned autumn 2023)	September 2023
NHS finances data tool – to 31 March 2023	September 2023
Public interest reports – Ammanford Town Council and Llanferres Community Council	September 2023
Cwm Taf Morgannwg University Health Board - Quality Governance Arrangements Joint Review Follow-up	August 2023

Report title	Publication date and link to report
'Cracks in the Foundations' – Building Safety in Wales	August 2023
Maximising EU funding – the Structural Funds Programme and the Rural Development Programme	June 2023
Digital inclusion in Wales (including key questions for public bodies)	March 2023
Orthopaedic Services in Wales – Tackling the Waiting List Backlog	March 2023
Betsi Cadwaladr University Health Board – Review of Board Effectiveness	February 2023
Welsh Government purchase of Gilestone Farm	January 2023
Together we can – Community resilience and self-reliance	January 2023
A Picture of Flood Risk Management	December 2022
'A missed opportunity' – Social Enterprises	December 2022
Poverty Data Tool	November 2022

Report title	Publication date and link to report
'Time for change' – Poverty in Wales	November 2022
Learning from cyber-attacks	October 2022 (distributed privately to audited bodies)
National Fraud Initiative 2020-21	October 2022
COVID-19 business support in 2020-21 – Memorandum for the Public Accounts and Public Administration Committee	October 2022
Payment to the Welsh Government's Former Permanent Secretary on Termination of Employment	September 2022
Equality Impact Assessments: More than a Tick Box Exercise?	September 2022
Welsh Government – setting of well-being objectives	September 2022
Welsh Government workforce planning and management	September 2022

Audit Wales national reports and other outputs (work in progress / planned)^{1, 2}

Title	Indicative publication date
Covering teachers' absence – follow-up (letter to the Public Accounts and Public Administration Committee)	October 2023
NHS quality governance	October/December 2023
A465 Section 2 – update	November/December 2023
Ukrainian refugee services	December 2023/January 2024
Local government digital strategy review – national summary	January 2024

¹ We will continue to keep our plans under constant review, taking account of the evolving external environment, our audit priorities, the context of our own resourcing and the capacity of audited bodies to engage with us. Follow up work could also lead to other outputs, as may other local audit work where we consider there is merit in a national summary output of some kind.

² We have also published to our website a paper – [Our work programme for 2023-2026](#) – that provides additional detail about our national work (including local thematic reviews). In addition to new work that we will be taking forward in 2023-24, the paper includes details about indicative topics for work to start in 2024-24 or 2025-26.

Title	Indicative publication date
Local government use of performance information, outcomes and service user perspective – national summary	November/December 2022
Affordable housing	February/March 2024
Active travel	Spring 2024
Cancer services	To be confirmed (scoping)
Velindre Cancer Centre	To be confirmed (scoping)
Welsh Government capital and infrastructure investment	To be confirmed (scoping)
Addressing biodiversity decline (pan-public sector and at Natural Resources Wales)	R&D work underway September to December 2023. Data gathering with representative groups. Outputs will inform any further audit work.
Further and higher education funding and oversight – Commission for Tertiary Education and Research	To be confirmed (scoping)
The senior public service	To be confirmed (scoping early 2024)

Title	Indicative publication date
Challenges for the cultural sector	To be confirmed (starting in 2023-24)
Rebalancing care and support	To be confirmed (starting in 2023-24)
Tackling NHS waiting lists	To be confirmed (starting in 2023-24)
Access to education for children with Additional Learning Needs	To be confirmed (starting in 2023-24)
Audit Committees. 'What does good look like?'. R&D work to understand the broad audit committee landscape across all sectors in Wales. Outputs to support Good Practice Exchange events and potential future audit work.	R&D work Sept – Dec 2023 Good Practice Event Spring 2024

Good Practice Exchange events and resources

Title	Link to resource
<p>Strategy to Action: How digital makes a difference to everyday lives This event will take a practical and honest view at the digital landscape in Wales and will offer practical ideas for public and third sector organisations which will help them achieve the best value for money.</p>	<p>27 September 2023 09:00 – 13:00 – North Wales – To register for North Wales</p> <p>5 October 2023 09:00 – 13:00 – Cardiff – To register for Cardiff</p>
<p>Working in partnership to improve wellbeing This event will bring together the North Wales Insight Partnership, the Public Service Boards and the C4C community to share wellbeing plans across the North Wales region, as well as sharing the innovative work being undertaken by a range of sectors around wellbeing in our communities. The event will provide opportunities to discuss how we can connect all of this work to deliver real change.</p>	<p>24 October 2023 09:30 – 16:30 To register for North Wales Cardiff date TBC</p>
<p>Integrity in the Public Sector ‘Trust is built and maintained through competence, reliability, and honesty, as well as the building of genuine and sound relationships between the public sector and the public it serves. That means the public sector must be accountable for the management and delivery of public services and outcomes, for the direction and control of the work it does, the resources it manages, and for its behaviour and ethics.’ This event will look at how public services can promote a culture of integrity.</p>	<p>5 December 2023 10:00 – 12:00 Online To register</p>
<p>Podcast: Auditing Community Resilience In this edition of The Exchange, our Local Government team discuss some of the factors that cause poverty in Wales, as well as the value provided by social enterprises, and the importance of keeping wealth in communities.</p>	<p>To listen</p>

Recent Audit Wales blogs

Title	Publication date
<u>Building Safety – Have we learnt from Grenfell?</u>	1 August 2023
<u>Helping people to help themselves</u>	15 February 2023
<u>A perfect storm – the cost of living crisis and domestic abuse</u>	21 November 2022
<u>Tackling poverty means tackling poverty data</u>	11 November 2022
<u>Cost of living and putting away the bayonet</u>	21 September 2022
<u>Heat is on to tackle Climate Change</u>	18 August 2022
<u>Direct Payments in Wales</u>	15 June 2022
<u>Unscheduled Care in Wales – a system under real pressure</u>	21 April 2022

Governance and Audit Committee 15 December 2023

Audit Wales Report: Digital Strategy Review – Carmarthenshire County Council		
Recommendations / key decisions required:		
<ol style="list-style-type: none"> 1. To consider the findings and recommendations of the Audit Wales local report. 2. To approve the Carmarthenshire County Council response to the recommendations of the report relevant to the Council. 		
Reasons:		
We have a duty to consider regulatory report recommendations and Proposals for Improvement.		
Cabinet Decision Required	NO	
Council Decision Required	NO	
CABINET MEMBER PORTFOLIO HOLDER:		
Cllr Philip Hughes, Cabinet Member for Organisation and Workforce		
Chief Executive's Department	Designations:	Tel:
Jason Jones	Head of Regeneration, Digital & Policy	JaJones@carmarthenshire.gov.uk
Gareth Jones	Chief Digital Officer	garethjones@carmarthesnshire.gov.uk

EXECUTIVE SUMMARY

Audit Wales Report: Digital Strategy Review - Carmarthenshire County Council

Why the audit was undertaken?

This is part of a national review but individual local reports are being prepared for each Council. Digital technology is key to delivering a wide range of council services in a more economic, efficient and effective way. It is also an important means of councils delivering their wellbeing objectives and carrying out sustainable development.

Having a clearly articulated strategic approach to digital can bring several benefits such as:

- establishing a common vision for use of digital and the intended outcomes for local communities linked to the council's strategic objectives
- helping to ensure that councils' use of digital technology is aligned with their key strategic objectives and other plans and strategies and is informed by a good understanding of current and future trends;
- reducing the risk of duplication both within councils and with partners;
- consideration of resourcing digital over the short, medium and longer term together; and
- providing a framework against which to monitoring progress over the short, medium and long term.

The focus of the audit

Audit Wales looked at the extent to which Carmarthenshire County Council's strategic approach to digital has been developed in accordance with the sustainable development principle and that it will help to secure value for money in the use of the Council's resources.

Key findings

The Council has a clearly articulated strategic approach to digital, that is informed by a good understanding of current and future trends and is understood by key elected members and officers. There are strong governance arrangements to monitor the progress of digital projects supported by implementation plans that include milestone and performance measures. The Council has also reviewed the impact of the COVID-19 pandemic on the delivery of its digital strategy and has applied learning from this to inform its strategic approach.

The Council's arrangements could be further strengthened through improved public engagement, clarifying how it could contribute to the national well-being goals and further exploring opportunities for partnership working. The Council also aims to monitor value for money via project post-implementation reviews, however, these are not always completed, and achievement of savings is not always monitored.

Report recommendations

The report makes 4 recommendations, and the Council's action plan response is attached.

DETAILED REPORT ATTACHED?

YES:

- 1 Audit Wales Report**
- 2 Carmarthenshire Action Plan response**

IMPLICATIONS

I confirm that other than those implications which have been agreed with the appropriate Directors / Heads of Service and are referred to in detail below, there are no other implications associated with this report:

Signed:

Jason Jones

Head of Regeneration, Digital & Policy

Policy, Crime & Disorder and Equalities	Legal	Finance	ICT	Risk Management Issues	Staffing Implications	Physical Assets
Yes	NONE	NONE	NONE	NONE	NONE	NONE

1. Policy, Crime & Disorder and Equalities

Corporate Strategy

The report's recommendations support the Corporate Strategy and our Well-being Objectives.

Regulatory Reports

- National/Thematic reports are undertaken by regulators to look at all Councils in Wales (in an integrated programme of work consulted and agreed upon with local government) to identify best practice.
 - Most of these reports contain recommendations. Sometimes the recommendations are for Welsh Government and/or local government.
 - Not all recommendations contained in reports may apply to Carmarthenshire as in some instances we could be the area of best practice proposed, be already doing what is identified or it may not be applicable.
- All regulatory report recommendations are entered onto the Council's performance monitoring system (PIMS) and any reasons for discounting recommendations should be explained and recorded. Progress against recommendations is monitored and reported.
- All regulatory reports will now be considered by Corporate Management Team, Cabinet, Governance and Audit Committee and where appropriate relevant scrutiny committees.

Governance and Audit Committee

- The role of the Governance and Audit Committee is to review and assess the risk management, internal control, performance management and corporate governance arrangements of the Council, it is expected that the council's Governance and Audit Committee formally consider all reports of external review bodies – principally; Audit Wales, Estyn and the Care Inspectorate Wales (CIW).
- As well as actively considering reports, committees are expected to assure themselves that there are arrangements in place to monitor and evaluate progress against any recommendations contained in them. The focus here should be on holding executives and officers to account to ensure that reports and recommendations have been acted upon.

Scrutiny

Some reports may also be relevant for consideration by scrutiny committees.

CONSULTATIONS

I confirm that the appropriate consultations have taken in place and the outcomes are as detailed below

Jason Jones	Head of Regeneration, Policy & Digital
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1. Scrutiny Committee request for pre-determination	N/A
If yes include the following information: -	
Scrutiny Committee	
Date the report was considered:-	
Scrutiny Committee Outcome/Recommendations:-	

2. Local Member(s)

3. Community / Town Council

4. Relevant Partners

5. Staff Side Representatives and other Organisations

CABINET MEMBER PORTFOLIO HOLDER(S) AWARE/CONSULTED	Cllr. Philip Hughes
YES	

Section 100D Local Government Act, 1972 – Access to Information
List of Background Papers used in the preparation of this report:

Title of Document	File Ref No.	Locations that the papers are available for public inspection
Audit Wales Digital Strategy Review		Cymraeg: Adolygiad Strategaeth Ddigidol – Cyngor Sir Caerfyrddin Audit Wales English: Digital Strategy Review – Carmarthenshire County Council Audit Wales

Digital Strategy Review – Carmarthenshire County Council

Audit year: 2022-23

Date issued: July 2023

Document reference: 3671A2023

This document has been prepared as part of work performed in accordance with statutory functions.

In the event of receiving a request for information to which this document may be relevant, attention is drawn to the Code of Practice issued under section 45 of the Freedom of Information Act 2000. The section 45 code sets out the practice in the handling of requests that is expected of public authorities, including consultation with relevant third parties. In relation to this document, the Auditor General for Wales and the Wales Audit Office are relevant third parties. Any enquiries regarding disclosure or re-use of this document should be sent to Audit Wales at infoofficer@audit.wales.

We welcome correspondence and telephone calls in Welsh and English. Corresponding in Welsh will not lead to delay. Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg. Ni fydd gohebu yn Gymraeg yn arwain at oedi.

Mae'r ddogfen hon hefyd ar gael yn Gymraeg. This document is also available in Welsh.

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Report summary

Report summary

Exhibit 1: report summary

The exhibit below summarises the reason we undertook this audit, our key findings and recommendations for the Council.

Why a strategic approach to digital is important

- 1 Digital technology is key to delivering a wide range of council services in a more economic, efficient and effective way. It is also an important means of councils delivering their wellbeing objectives and carrying out sustainable development.
- 2 Having a clearly articulated strategic approach to digital can bring several benefits such as:
 - establishing a common vision for use of digital and the intended outcomes for local communities linked to the council's strategic objectives;
 - helping to ensure that councils' use of digital technology is aligned with their key strategic objectives and other plans and strategies and is informed by a good understanding of current and future trends;
 - reducing the risk of duplication both within councils and with partners;
 - consideration of resourcing digital over the short, medium and longer term together; and
 - providing a framework against which to monitoring progress over the short, medium and long term.

The focus of our audit

- 3 We looked at the extent to which the Council's strategic approach to digital has been developed in accordance with the sustainable development principle and that it will help to secure value for money in the use of the Council's resources.

Our key findings

- 4 The Council has a clearly articulated strategic approach to digital, that is informed by a good understanding of current and future trends and is understood by key elected members and officers. There are strong governance arrangements to monitor the progress of digital projects supported by implementation plans that include milestone and performance measures. The Council has also reviewed the impact of the COVID-19 pandemic on the delivery of its digital strategy and has applied learning from this to inform its strategic approach.
- 5 The Council's arrangements could be further strengthened through improved public engagement, clarifying how it could contribute to the national well-being goals and further exploring opportunities for partnership working. The Council

also aims to monitor value for money via project post-implementation reviews, however, these are not always completed, and achievement of savings is not always monitored.

Our recommendations for the Council

Involvement with stakeholders

- R1 To better understand the needs of citizens and the potential barriers to them using digital technology, the Council should involve citizens directly with their digital strategy.

Aligning the digital strategy with other public bodies

- R2 To avoid duplication and identify opportunities to deliver multiple benefits, the Council should ensure the digital strategy aligns with the wider public sector. To help achieve this, the Council should clarify how it contributes to the Seven National Well-being Goals and how it impacts on the well-being objectives of other public bodies.

Approach to collaboration

- R3 To strengthen its arrangements to secure effectiveness, efficiency and economy through partnership working in delivering its digital strategy, the Council should:
- map out which organisations it needs to work with;
 - assess the best opportunities to deliver more joined-up services and secure potential savings through collaboration; and
 - develop a method of assessing its partnerships.

Monitoring benefits

- R4 To better understand the impact of its digital approach, monitor value for money, and assess if identified benefits have been realised, the Council should:
- develop a way to capture the outcomes from digital projects; and
 - develop arrangements for identifying and sharing lessons learned from digital projects.

Detailed report

What we looked at and why – the scope of this audit

- 1 We reviewed the Council's strategic approach to digital, and specifically the extent to which this has been developed in accordance with the sustainable development principle; and that it will help to secure value for money in the use of the Council's resources.
- 2 Our findings are based on document reviews and interviews with a sample of Cabinet Members and senior officers. The evidence we have used to inform our findings is limited to these sources. We undertook this work between March and July 2023.
- 3 We set out to answer the question, **'In developing its digital strategy has the Council acted in accordance with the sustainable development principle and put in place proper arrangements to secure value for money in the use of its resources?'** We did this by exploring the following questions:
 - Is the Council's digital strategy informed by a good understanding of current and future trends?
 - Does the Council have a clear vision of what it wants to achieve through the use of digital technology?
 - Is the Council working effectively with the right people and partners to design and deliver its digital strategy?
 - Has the Council resourced delivery of its digital strategy so it can deliver long-term/preventative benefits?
 - Is the Council monitoring and reviewing progress?
 - Is the Council learning lessons from how it works?
- 4 **Appendix 1** contains the detailed questions we set out to answer along with the audit criteria we used to arrive at our findings.

Why we undertook this audit

- 5 This audit was undertaken to help fulfil the Auditor General's duties under section 17 of the Public Audit (Wales) Act 2004 (the 2004 Act) and section 15 of the Well-being of Future Generations (Wales) Act 2015.
- 6 We sought to:
 - provide assurance that councils' digital strategies will help to deliver well-being objectives in a way that secures value for money in the use of resources;

- provide assurance that councils are acting in accordance with the sustainable development principle in the design of their digital strategies;
- explain how councils are using/planning to use digital technology to meet people's needs and deliver better outcomes; and
- inspire and empower councils and other public sector bodies by identifying and sharing examples of notable practice/approaches where relevant.

The Council's digital strategy

7 The Council has three digital strategies:

- the Digital Transformation Strategy 2021-2024;
- the Digital Technology Strategy 2022-2025; and
- the Digital Schools' Strategy 2022-2025.

8 The Council describes the Digital Transformation Strategy 2021-2024 as its over-arching strategy. It has produced three separate strategies to make the documents more accessible to its residents. The vision of the Digital Transformation Strategy 2021-2024 is, 'A digitally-enabled Carmarthenshire' and it has four, key priority areas:

- involvement – enabling citizens to get the services and information they need online.
- workforce – involving and communicating with staff in everything the Council does. Supporting the Council's workforce in adopting flexible working practices to optimise performance in the delivery of quality and cost-effective services.
- connectivity – enabling residents and businesses in the Council to use digital technology to enhance their lives.
- innovation – innovative digital solutions will enable increased collaboration.

9 The Digital Transformation Strategy 2021-2024 outlines the high-level investment plans to achieve these key priorities:

- £600,000 to transform the way services are delivered online;
- £440,000 to replace an ageing technology infrastructure to support a digital workplace;
- £400,000 to enhance voice and data networks and meet increasing bandwidth requirements;
- £270,000 to enhance online security and counter risks from cyberattack; and
- £114,000 to train staff to exploit latest technologies.

- 10 The Council also has a Transformation Strategy 2022 with the vision of 'Delivering substantial and rapid internal change over a five-year period to allow the Council to successfully deliver its aims and objectives as set out within its Corporate Strategy.' One of the eight workstreams under this strategy is 'Customers and Digital Transformation'. The aim of this workstream is to make better use of technology to deliver smarter, efficient service processes and to deliver a better experience for customers.
- 11 The 'Customer and Digital Transformation' workstream is supported by an annual £200,000 Digital Transformation Steering Group capital fund. The Digital Transformation Strategy 2021-2024 is also supported by an annual £100,000 Information and Communication Technology (ICT) Strategic Development capital fund.

What we found: the Council has a clear and well-developed strategic approach to digital but does not consistently evaluate its impact

The Council has a well-articulated digital strategy

- 12 The Council has a clear vision in place for what it wants to achieve through the use of digital technology and has communicated that vision across the organisation. The Council's strategic approach to digital is set out in its Digital Transformation Strategy 2021-2024, and the Customer and Digital workstream contained in its Transformation Strategy 2022. The vision is understood across services and among key Elected Members. This means there is a wide and common understanding of what the Council is trying to achieve.
- 13 The Council is also planning over an appropriate timescale. It has considered what long term means for its digital approach and has adopted the three-to-five-year timeframe to reflect that digital technology is constantly changing at an ever-increasing pace. There are examples within the strategy documents of longer-term thinking where current projects lay the foundation for future development. These include the digital infrastructure investment as part of the Swansea Bay City Deal, the move from legacy systems to a cloud-first approach, and the improved access to digital services for citizens. This means that the Council can demonstrate that its strategic approach includes planning for the longer term and reduces the risk of reliance on short-term interventions that may provide less value for money over the longer term.
- 14 The Council has considered the wider impacts of its digital strategy across the Council but has not yet fully considered how these relate to the objectives of other public sector bodies. The Council has clearly aligned its digital approach with its other strategic goals and plans. The Digital Transformation Strategy

explains how it integrates with other Council plans, such as the Corporate Strategy 2022-2027, the Cabinet Vision Statement, the Net Carbon Zero Plan, and the Welsh Language Strategy. The Corporate Strategy 2022-2027 clearly explains the role of digital in achieving its well-being objective relating to modernising and developing a resilient and efficient Council. The Council has created its strategic approach to digital after consulting a range of national strategies and professional bodies. Whilst the Council has referred to the Seven National Wellbeing Goals when developing its digital strategy, it does not explain how its strategy contributes to the goals. Similarly, the Council has not fully considered how the delivery of its digital approach will impact on other public bodies. Aligning its strategy with other public bodies would reduce the risk of duplication and help to identify opportunities to deliver multiple benefits.

- 15 The Council's digital approach is based on a good understanding of current and future trends. This was informed by:
- consultation with a range of national strategies and professional bodies.
 - a self-reflection on its ICT Service as part of writing its annual Divisional Delivery Plan. This allows the service to identify key areas of improvement to action in the following year.
 - identification of key risks to its digital strategy and lists these in its Divisional Delivery Plan.
 - an audit of the digital estate and infrastructure before writing its Digital Technology Strategy.
 - a series of ICT seminars to engage with officers and Elected Members. These seminars are designed to enable two-way communication, showcase digital developments and collect user feedback. In 2023, the seminars included a strengths, weaknesses, opportunities, and threats (SWOT) analysis of the ICT Service.
 - an expression of interest (EOI) process to capture work requests for digital projects from service managers. The EOI asks what needs to be delivered; what delivery of the work will achieve; what are the consequences of not doing the work; and what funding is needed.
- 16 The Council is focused on not removing or downgrading traditional means of communication as it expands online services. Face-to-face and telephone options will still be available to ensure all residents are able to contact the Council. The Council aims to ensure residents have a choice to use the channel that best meets their needs. However, the Council has not directly engaged with citizens in developing its digital strategy. The Council's ICT Service describes itself as an enabler, working with services rather than citizens directly. The Service assumes other service areas complete engagement activity as part of their development work before involving ICT. Whilst services do engage with citizens on individual projects, involving citizens in the Council's digital approach would allow it to better understand citizens' needs and identify barriers to them using digital technology.

The Council recognises the importance of partnership working but it has not considered all opportunities and does not routinely monitor the effectiveness of existing partnerships

- 17 The Council recognises the importance of partnership working in delivering its digital strategy. The Council's first Digital Strategy 2017-2021 identified Digital Collaboration as one of six priority areas and it aimed to improve information sharing with other organisations and partners; and increase the sharing of software and hardware across the region. The Council's current Divisional Delivery Plan for the ICT Service identifies the need to work with internal and external partners to deliver its digital approach. It also contains a number of actions which rely on collaboration. The Council's Transformation Strategy highlights the importance of the principles of collaboration and partnership working. The projects contained in the Swansea Bay City Deal all rely on partnership working across the regional footprint.
- 18 However, the Council has not completed formal stakeholder analysis to identify who it needs to work with. We also found no evidence of how the Council formally monitors the effectiveness of its existing partnerships. Mapping out who and how it could work with partners would help the Council have assurance that it has identified all appropriate opportunities for partnership working. It could also help identify opportunities to improve value for money in the delivery of its digital strategy. Monitoring the effectiveness of partnership arrangements is also an important part of arrangements for the Council to assure itself that they are achieving value for money.
- 19 The Council has not entered into partnership arrangements for the purpose of achieving economies of scale in the procurement of digital technology. Collaborative procurement can enable partners to pool their resources and leverage their collective buying power to achieve better deals from suppliers while reducing costs and improving value for money.

The Council resources the delivery of its digital strategy to deliver long-term benefits, but there are weaknesses in its evaluation arrangements

- 20 We found strong evidence that the Council invests in its strategic digital approach, balancing short-term and long-term investments, and allocating resources to deliver better outcomes in the long term. The Council views digital as a pivotal enabler of change for driving transformational improvement to all services and has allocated significant annual funds to support digital transformation. This includes annual capital funding of £200,000 for the Digital Transformation Steering Group and £100,000 for the ICT Service.

- 21 A key condition of receiving capital funding is the relevant service must commit to and budget for the ongoing revenue costs for a sustainable transformation. To secure funding, project proposals must outline the expected savings and benefits the project will deliver. A number of services have also funded dedicated digital staff posts to help them implement digital transformation. These services consider this as an invest-to save opportunity. They recognise the need to invest in a dedicated resource to facilitate digital transformation without competing with other services for a finite corporate resource.
- 22 The Council has also demonstrated a willingness to invest now for longer-term savings, and officers are aware that upfront costs will lead to future savings. For example, the Council is replacing ageing operating systems, installing new broadband networks, and exploring the use of Artificial Intelligence (to help sort plastics in kerbside collections) to improve efficiency and generate savings. This demonstrates that the Council is considering value for money and the sustainability of its approach over the longer term.
- 23 The Council's arrangements for monitoring the achievement of efficiency savings from its digital projects are variable. It maintains a rolling spreadsheet of quantifiable savings it has achieved through delivering digital projects. However, the Council has recognised the need to develop a way to better capture the outcomes from its process automation project, such as the delivery of efficiency savings. It has also recognised the difficulty in evaluating long-term savings. For example, it has not evaluated the savings achieved by providing 80% of employees with laptops as part of the agile working project. Evaluating whether or not digital projects delivered intended savings is an important element of monitoring the value for money of individual projects and the digital strategy overall. Officers acknowledge they need to strengthen these arrangements going forward.
- 24 Despite the Council aiming to monitor the value for money of projects through post project implementation reviews, these are not always carried out or recorded. Completing and sharing post-implementation reviews should help the Council to assess whether it achieved its original aims, secured value for money, and learned lessons to improve future projects.

The Council has strong arrangements for measuring progress against short and medium-term objectives

- 25 The Council has clear governance arrangements in place for monitoring the progress of digital projects within its strategies. The Council has identified clear visions, aims, priorities, and key projects in all of its digital strategies for the three to five-year lives of the strategies. These are supported by implementation plans at service and workstream levels that have milestones,

performance measures and key actions. This enables the Council to monitor progress with in implementing its digital strategy.

- 26 The Council completes an annual self-evaluation of its ICT Service, produces a Digital Transformation Annual Progress Report, and collects feedback from officers and Elected Members through a series of workshops focused on digital. These help the Council to review the effectiveness of its strategic approach to digital.
- 27 The Council has also formally reviewed the impact of the COVID-19 pandemic on the delivery of its digital strategy and has applied this learning to its future direction. This includes making use of the advances in the use of technology to widen access to services as well as automating back-office processes.
- 28 The Council has no formal process for sharing lessons learned from the implementation of its digital strategies. Project managers complete closure reports for individual projects, and these have lessons learned sections. But the Council does not collate these at a strategic level. Whilst the ICT Service completes an annual self-evaluation to identify areas of improvement, it does not proactively share that learning with the rest of the organisation (although it does publicise this in its Divisional Delivery Plan). By not routinely sharing lessons learned from the implementation of its digital strategies, the Council risks missing opportunities to improve processes, outcomes and its arrangements to secure value for money.

Appendix 1

Audit questions and audit criteria

Below are the questions we sought to answer in carrying out this audit, along with the audit criteria we used to arrive at our findings.

Main audit question: **In developing its digital strategy has the Council acted in accordance with the sustainable development principle and put in place proper arrangements to secure value for money in the use of its resources?**

Exhibit 2: audit questions and audit criteria

Level 2 questions	Level 3 questions	Criteria
1. Is the Council's digital strategy informed by a good understanding of current and future trends?	1.1 Is there is a thorough understanding of the 'as is' (i.e. current demand/issues to be addressed) and the reasons why/underlying causes?	<ul style="list-style-type: none"> • The Council has drawn on a broad range of information from internal and external sources to develop a thorough understanding of the 'as is' and how it is likely to change. This includes information (including data) relating to: <ul style="list-style-type: none"> – service sustainability/resilience and resourcing challenges. – the needs of citizens and communities. – the underlying causes of current demand/issues to be addressed. – analysis of future trends and how they might impact, e.g., social, economic/political, environmental, cultural or technological. They might include known trends e.g., ageing population, depleting natural resources and particularly technological advances. They might also include those with a higher level of uncertainty e.g., jobs and skills needed in the future. • The analysis of the 'as is' and how it is likely to change is well informed by involvement activity, as appropriate, that reflects recognised good practice
	1.2 Is there a thorough understanding of the long-term factors that will impact and the challenges and opportunities that may result (e.g. risks and opportunities)?	

Level 2 questions	Level 3 questions	Criteria
		<p>(eg National Principles for Public Engagement in Wales, Future Generations Commissioner for Wales advice and guidance).</p> <ul style="list-style-type: none"> • The Council uses its evidence base effectively to: <ul style="list-style-type: none"> – identify actions in its strategic approach to digital that are likely to be most effective and why, including how they could address the root causes of problems; – inform decisions around its use of digital technology that seek to balance the need to meet short and longer-term objectives.
<p>2. Does the Council have a clear vision of what it wants to achieve through the use of digital technology?</p>	<p>2.1 Is the Council planning over an appropriate timescale?</p>	<ul style="list-style-type: none"> • The Council has considered what long term means in planning its approach to digital – ie how far ahead it can/should plan and why (at least ten years with consideration of longer-term trends as appropriate). • The Council has considered how actions can deliver the best impact over that timeframe in terms of outcomes and most effective use of resources. This could include consideration of appropriate intervention points linked to the Commissioner’s definition of prevention. (More details can be found in: Taking account of the Well-being of Future Generations Act in the budget process – The Future Generations Commissioner for Wales). • The Council has set out measures for its digital strategy that reflect short and long-term impacts and value for money, with milestones that reflect progress as appropriate. • The Council has set out how its digital strategy will be resourced over the longer term as far as is practical (see also criteria relating to integration).
	<p>2.2 Has the Council thought about the wider impacts its</p>	<ul style="list-style-type: none"> • The Council has considered how its digital strategy can make a contribution across the well-being goals.

Level 2 questions	Level 3 questions	Criteria
	<p>digital strategy could have, including:</p> <ul style="list-style-type: none"> • how could it contribute to each of the seven national well-being goals? • how delivery will impact on the other things it is trying to achieve (ie its well-being objectives and wider priorities)? • how delivery will impact on other what other public bodies are trying to achieve (ie their well-being objectives)? 	<ul style="list-style-type: none"> • Staff developing the digital strategy understand what colleagues and partners do and how their work relates and have sought to integrate their work with that of their colleagues from across the Council and with partner organisations. • Integration is evident in the alignment of the digital strategy with other key corporate strategies and service plans. For example medium-term financial plan, workforce plan, asset management strategies, well-being statement and carbon reduction plans. • The digital strategy is aligned with other strategic intents such as: <ul style="list-style-type: none"> – customer experience; – management of demand/reductions in demand failure and prevention; and – design and implementation of new service delivery models. • The Council's digital strategy aligns with the plans/strategies of local and national partners including the Welsh Government's Digital Strategy for Wales Digital strategy and well-being plans.
	<p>2.3 Is there a wide and common understanding of what the Council is trying to achieve?</p>	<ul style="list-style-type: none"> • Councillors and senior officers responsible for implementing the digital strategy have a common and clear understanding of what the Council is trying to achieve and the intended impact on service delivery. • The Council's digital strategy is clearly communicated to staff and partners who may help deliver it.

Level 2 questions	Level 3 questions	Criteria
<p>3. Is the Council working effectively with the right people and partners to design and deliver its digital strategy</p>	<p>3.1 Has the Council identified who it needs to involve?</p>	<ul style="list-style-type: none"> • The Council has a good understanding of who will be directly and indirectly affected by its digital strategy and who it needs to involve. • The Council has effectively involved the full diversity of views in developing its digital strategy, including from non-traditional sources and from those it may have previously failed to reach.
	<p>3.2 Is the Council effectively involving the full diversity of people affected by its digital strategy?</p>	<ul style="list-style-type: none"> • The Council has provided genuine opportunities for people to influence the design and delivery of its digital strategy from an early stage, including representatives of groups who share protected characteristics. • The Council has used the results of involvement to shape the design and delivery of its digital strategy.
	<p>3.3 Is the Council collaborating effectively with the right partners?</p>	<ul style="list-style-type: none"> • The Council is collaborating to ensure it delivers better outcomes and value for money through its digital strategy and has put appropriate arrangements in place to support this, for example for: <ul style="list-style-type: none"> – sharing or pooling expertise and resources; – sharing information; – ensuring effective monitoring, evaluation and accountability including consideration of value for money.

Level 2 questions	Level 3 questions	Criteria
<p>4. Has the Council resourced delivery of its digital strategy so it can deliver long-term/preventative benefits?</p>	<p>4.1 Does the Council understand long-term resource implications?</p>	<ul style="list-style-type: none"> • The Council has assessed the costs and benefits of using digital technology to invest in long-term, preventative approaches and the cost (both financial and in terms of outcomes) of not doing so. • The Council has thought about the resources it will need to deliver its digital strategy over the medium and longer term (whole life costs) and how it could manage risks/meet those costs including, for example, planned ‘invest to save’ initiatives and managed reductions in technical debt. • The Council has calculated and set out any savings it intends to make through implementing its digital strategy.
	<p>4.2 Does the Council allocate resources to deliver better outcomes over the long-term?</p>	<ul style="list-style-type: none"> • Action (including preventative action) that is likely to contribute to better outcomes and/or use of resources over the longer term is promoted and supported, even: <ul style="list-style-type: none"> – where this may limit the ability to meet some short-term needs; – where the benefits are likely to be accrued by or attributed to another organisation.

Level 2 questions	Level 3 questions	Criteria
5. Is the Council monitoring and reviewing progress?	5.1 Is the Council monitoring and reviewing progress towards, short, medium and longer-term objectives?	<ul style="list-style-type: none"> • The Council monitors the costs and benefits of delivering its digital strategy from a value for money perspective. • The Council is measuring the wider contribution the digital strategy is making across its own/partnership objectives. • Progress is measured against short, medium and long-term objectives.
6. Is the Council learning lessons from how it works?	6.1 Does the Council review the effectiveness of its digital strategy?	<ul style="list-style-type: none"> • The Council regularly reviews the effectiveness of its digital strategy including: <ul style="list-style-type: none"> – effectiveness of its collaborative activity; – effectiveness of its involvement activity, including the impact of the strategy on service users including those who are digitally excluded; – the impact of the strategy on those who share protected characteristics; – the economy, efficiency and effectiveness of the digital strategy overall in helping the Council to achieve its strategic objectives. • The Council has reviewed lessons learned from its response to the pandemic and is applying this learning to its digital strategy.
	6.2 Does the Council share lessons learned from its approach to its digital strategy?	<ul style="list-style-type: none"> • The Council shares and applies any lessons learned from the development and delivery of its digital strategy widely across the organisation, and with partners where relevant.



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We welcome correspondence and telephone calls in Welsh and English.
Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg.

Organisational response

Report title: Digital Strategy Review

Council: Carmarthenshire County Council

Completion date: July 2023

Document reference: 3671A2023

Ref	Recommendation	Organisational response Please set out here relevant commentary on the planned actions in response to the recommendations	Completion date Please set out by when the planned actions will be complete	Responsible officer (title)
R1	Involvement with stakeholders To better understand the needs of citizens and the potential barriers to them using digital technology, the Council should involve citizens directly with their digital strategy.	1. For the first time, we will undertake a public consultation to involve residents and businesses in the development of our 'Digital Strategy for Carmarthenshire 2024-2027'.	December 2023	Gareth Jones

		<p>2. We will utilise feedback from a range of other public consultations i.e., the residents survey, to align our digital strategy to the needs of our residents and businesses.</p> <p>3. As part of our annual review of our Digital strategy, we will undertake further engagement and consultation to better understand the needs of residents and businesses on an ongoing basis.</p>	<p>December 2023 initially, with ongoing consideration of wider consultations as they are undertaken.</p> <p>March 2025 initially, annually thereafter.</p>	<p>Gareth Jones</p> <p>Gareth Jones</p>
R2	<p>Aligning the digital strategy with other public bodies</p> <p>To avoid duplication and identify opportunities to deliver multiple benefits, the Council should ensure the digital strategy aligns with the wider public sector. To help achieve this, the Council should clarify how it contributes to the Seven National Well-being Goals and how it impacts on the well-being objectives of other public bodies.</p>	<p>1. We will clarify and define in our new 'Digital Strategy for Carmarthenshire 2024-2027' how we contribute and align to our 4 local Well-being Objectives which in-turn align to the Seven National Well-being Goals.</p> <p>Well-being Objective 1 - Enabling our children and young people to have the best possible start in life (Start Well)</p> <p>Well-being Objective 2 - Enabling our residents to live and age well (Live & Age Well)</p> <p>Well-being Objective 3 - Enabling our communities and environment to be healthy, safe and prosperous (Prosperous Communities)</p>	March 2024	Gareth Jones

Well-being Objective 4 - To further modernise and develop as a resilient and efficient Council (Our Council)

2. We will utilise Public Service Board and Swansea Bay City deal regional forums to engage and consider opportunities for wider collaboration with public sector partners and avoid duplication.

March 2024

Gareth Jones

R3

Approach to collaboration

To strengthen its arrangements to secure effectiveness, efficiency and economy through partnership working in delivering its digital strategy, the Council should:

- map out which organisations it needs to work with;
- assess the best opportunities to deliver more joined-up services and secure potential savings through collaboration; and
- develop a method of assessing its partnerships.

1. We will undertake a stakeholder mapping exercise to identify and prioritise the organisations we need to work with, and identify opportunities for greater collaboration, during the development of our new digital strategy.

January 2024

Gareth Jones

2. We will review and assess the effectiveness of those partnerships on an annual basis, as part of wider benefits monitoring.

Annually

Gareth Jones

R4

Monitoring benefits

To better understand the impact of its digital approach, monitor value for money, and assess if identified benefits have been realised, the Council should:

- develop a way to capture the outcomes from digital projects; and
- develop arrangements for identifying and sharing lessons learned from digital projects.

1. **We will complete an annual report as part of the overall governance arrangements for our corporate transformation programme. This will include an overview of progress in implementing priorities and projects, a post evaluation of the delivery process and outcomes achieved using data and measures where appropriate; including lessons learned.**

1st Annual Report - May 2024.

Transformation Board

**Governance and Audit Committee
15 December 2023**

Audit Wales Report: Setting Well-being Objectives – Carmarthenshire County Council		
Recommendations / key decisions required:		
<ol style="list-style-type: none"> 1. To consider the findings and recommendations of the Audit Wales local report. 2. To note the Carmarthenshire County Council response to the recommendations of the report relevant to the Council. 		
Reasons:		
We have a duty to consider regulatory report recommendations and Proposals for Improvement.		
Cabinet Decision Required	NO	
Council Decision Required	NO	
CABINET MEMBER PORTFOLIO HOLDER:		
Cllr Philip Hughes, Cabinet Member for Organisation and Workforce		
Chief Executive’s Department	Designations:	Tel:
Jason Jones	Head of Regeneration, Policy and Digital	JaJones@carmarthenshire.gov.uk
Gwyneth Ayers	Corporate Policy, Performance & Partnership Manager	GAyers@carmarthenshire.gov.uk

EXECUTIVE SUMMARY

Audit Wales Report: Setting Well-being Objectives - Carmarthenshire County Council

Why the audit was undertaken?

The Well-being of Future Generations (Wales) Act 2015 (the Act) places a 'well-being duty' on 48 public bodies. The duty requires those bodies to set and publish 'well-being objectives' that are designed to maximise their contribution to achieving each of the Act's seven national well-being goals. They must also take all reasonable steps, in exercising their functions, to meet those objectives.

The Auditor General must carry out examinations to assess the extent to which public bodies have acted in accordance with the sustainable development principle when setting their well-being objectives. They are carrying out a rolling programme of these examinations, up to early 2025.

To do something in accordance with the sustainable development principle means acting '*in a manner which seeks to ensure that the needs of the present are met without compromising the ability of future generations to meet their own needs*'. To achieve this, a public body must take account of the five ways of working: long term; integration; involvement; collaboration; and prevention.

Key findings

The Council has applied the sustainable development principle in the setting of its new well-being objectives but could strengthen its arrangements for citizen involvement and monitoring its progress.

Report recommendations

The report makes 1 recommendation, and the Council's action plan response is attached.

Recommendation1

The Council should build on the progress it has made in applying the sustainable development principle in the setting and delivery of its well-being objectives by:

- a) ensuring that it is able to draw on the views of the full diversity of the population in setting its future well-being objectives;
- b) providing a clearer description in future iterations of its WBOs/Corporate Strategy of how the Council has applied the sustainable development principle in the setting of its WBOs and how its WBOs support the delivery of the national goals;
- c) maintaining the positive momentum around its monitoring and reporting by ensuring that its Divisional/Thematic/Service Delivery Plans identify appropriate actions and measures that continue to provide an effective framework for assessing progress on the delivery of its WBOs; and
- d) ensuring that in future budget setting or refresh of its medium-term financial plan there is clear alignment with the Council's new WBOs, and that there is clarity about how savings targets or known future financial uncertainty might affect the delivery of its WBOs.

DETAILED REPORT ATTACHED?

YES:

- 1 Audit Wales Report**
- 2 Carmarthenshire Action Plan response**

IMPLICATIONS

I confirm that other than those implications which have been agreed with the appropriate Directors / Heads of Service and are referred to in detail below, there are no other implications associated with this report:

Signed:

Jason Jones

Head of Regeneration, Digital & Policy

Policy, Crime & Disorder and Equalities	Legal	Finance	ICT	Risk Management Issues	Staffing Implications	Physical Assets
YES	NONE	NONE	NONE	NONE	NONE	NONE

1. Policy, Crime & Disorder and Equalities

Regulatory Reports

- National/Thematic reports are undertaken by regulators to look at all Councils in Wales (in an integrated programme of work consulted and agreed upon with local government) to identify best practice.
 - Most of these reports contain recommendations. Sometimes the recommendations are for Welsh Government and/or local government.
 - Not all recommendations contained in reports may apply to Carmarthenshire as in some instances we could be the area of best practice proposed, be already doing what is identified or it may not be applicable.
- All regulatory report recommendations are entered onto the Council's performance monitoring system (PIMS) and any reasons for discounting recommendations should be explained and recorded. Progress against recommendations is monitored and reported.
- All regulatory reports will now be considered by Corporate Management Team, Cabinet, Governance and Audit Committee and where appropriate relevant scrutiny committees.

Governance and Audit Committee

- The role of the Governance and Audit Committee is to review and assess the risk management, internal control, performance management and corporate governance arrangements of the Council, it is expected that the council's Governance and Audit Committee formally consider all reports of external review bodies – principally; Audit Wales, Estyn and the Care Inspectorate Wales (CIW).
- As well as actively considering reports, committees are expected to assure themselves that there are arrangements in place to monitor and evaluate progress against any recommendations contained in them. The focus here should be on holding executives and officers to account to ensure that reports and recommendations have been acted upon.

Scrutiny

Some reports may also be relevant for consideration by scrutiny committees.

CONSULTATIONS

I confirm that the appropriate consultations have taken in place and the outcomes are as detailed below

Jason Jones

Head of Regeneration, Policy & Digital

1. Scrutiny Committee request for pre-determination

N/A

If yes include the following information: -

Scrutiny Committee

Date the report was considered:-

Scrutiny Committee Outcome/Recommendations:-

2. Local Member(s)

3. Community / Town Council

4. Relevant Partners

5. Staff Side Representatives and other Organisations

**CABINET MEMBER PORTFOLIO
HOLDER(S) AWARE/CONSULTED**

YES

Cllr. Philip Hughes

Section 100D Local Government Act, 1972 – Access to Information

List of Background Papers used in the preparation of this report:

Title of Document	File Ref No.	Locations that the papers are available for public inspection
Corporate Strategy 2022-27		https://www.carmarthenshire.gov.wales/media/1231822/corporate-strategy-2022-27.pdf

Setting of Well-being Objectives – Carmarthenshire County Council

Audit year: 2022-2023

Date issued: July 2023

Document reference: 3703A2023

This document has been prepared as part of work performed in accordance with statutory functions.

In the event of receiving a request for information to which this document may be relevant, attention is drawn to the Code of Practice issued under section 45 of the Freedom of Information Act 2000. The section 45 code sets out the practice in the handling of requests that is expected of public authorities, including consultation with relevant third parties. In relation to this document, the Auditor General for Wales and the Wales Audit Office are relevant third parties. Any enquiries regarding disclosure or re-use of this document should be sent to Audit Wales at infoofficer@audit.wales.

We welcome correspondence and telephone calls in Welsh and English. Corresponding in Welsh will not lead to delay. Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg. Ni fydd gohebu yn Gymraeg yn arwain at oedi.

Mae'r ddogfen hon hefyd ar gael yn Gymraeg. This document is also available in Welsh.

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Background: Our examinations of the setting of well-being objectives

- 1 The Well-being of Future Generations (Wales) Act 2015 (the Act) places a 'well-being duty' on 48 public bodies. The duty requires those bodies to set and publish 'well-being objectives' that are designed to maximise their contribution to achieving each of the Act's seven national well-being goals.¹ They must also take all reasonable steps, in exercising their functions, to meet those objectives.
- 2 The Auditor General must carry out examinations to assess the extent to which public bodies have acted in accordance with the sustainable development principle when setting their well-being objectives.² We are carrying out a rolling programme of these examinations, up to early 2025.³
- 3 To do something in accordance with the sustainable development principle means acting 'in a manner which seeks to ensure that the needs of the present are met without compromising the ability of future generations to meet their own needs'. To achieve this, a public body must take account of the five ways of working: long term, integration, involvement, collaboration, and prevention.⁴
- 4 We designed an assessment framework to enable us to assess the extent to which public bodies have applied the sustainable development principle when setting their well-being objectives. **Appendix 1** sets out further information on our approach, including a set of 'positive indicators' that illustrate what good could look like.
- 5 In designing our approach, we considered what we could reasonably expect from public bodies at this point in time. Public bodies should now be familiar with the sustainable development principle and ways of working and be seeking to apply them in a meaningful way. At the same time, we appreciate that public bodies are still developing their experience in applying the sustainable development principle when setting well-being objectives. Therefore, the examinations include consideration of how public bodies are applying their learning and how they can improve in future.

¹ The seven national well-being goals are; a prosperous Wales, a resilient Wales, a healthier Wales, a more equal Wales, a Wales of cohesive communities, a Wales of vibrant culture and thriving Welsh language, and a globally responsible Wales.

² Section 15 (1) (a) Well-being of Future Generations (Wales) Act 2015

³ The Auditor General must carry out examinations over the period set out in the Act, which begins one year before a Senedd election and ends one year and one day before the following Senedd election.

⁴ Section 5 Well-being of Future Generations (Wales) Act 2015

Carrying out our examination at Carmarthenshire County Council

- 6 The aim of this examination was to:
 - explain how Carmarthenshire County Council (the Council) applied the sustainable development principle throughout in the process of setting its well-being objectives;
 - provide assurance on the extent that the Council applied the sustainable development principle when setting its well-being objectives; and
 - identify opportunities for the Council to further embed the sustainable development principle when setting well-being objectives in future.
- 7 We set out to answer the question, ‘to what extent has the Council acted in accordance with the sustainable development principle when setting its new well-being objectives’. We did this by exploring the following questions:
 - Was the process the Council put in place to set its well-being objectives underpinned by the sustainable development principle?
 - Has the Council considered how it will make sure it can deliver its well-being objectives in line with the sustainable development principle?
 - Has the Council put in place arrangements to monitor progress and improve how it applies the sustainable development principle when setting its well-being objectives?
- 8 We discussed the timing of the examination with the Council, and we tailored the delivery to reflect its specific circumstances. We undertook this examination between February 2023 – May 2023.
- 9 We gathered our evidence in the following ways:
 - reviewing key documents;
 - running a workshop with key officers and Members who were involved with setting the well-being objectives; and
 - carrying out a final clarification meeting on outstanding issues with key individuals.
- 10 We also provided some informal feedback to officers on the key findings from our work prior to sharing the report.

How and when the Council set its well-being objectives

- 11 The Council approved its new ‘Corporate Strategy 2022-2027 Developing Carmarthenshire Together: One Council, One Vision, One Voice’ (the Corporate Strategy), on the 1 March 2023. The Corporate Strategy is framed around the Council’s new Well-being Objectives (WBOs), these being:

- a. Enabling our children and young people to have the best possible start in life (Start Well)
 - b. Enabling our residents to live and age well (Live & Age Well)
 - c. Enabling our communities and environment to be healthy, safe and prosperous (Prosperous Communities)
 - d. To further modernise and develop as a resilient and efficient Council (Our Council).
- 12 The new Corporate Strategy contains a specific section for its well-being statement, this section and the other content within the Corporate Strategy meet, in part, the requirements for publishing a well-being statement as defined in the Act. One area which needs to be strengthened in future iterations of the Corporate Strategy is the way in which it details how the sustainable development principle has been applied in the setting of its new WBOs.
- 13 The Corporate Strategy has been published on the [Council's website](#).
- 14 In setting its new WBOs the Council has reflected on how it set its previous WBOs and consequently made several changes including:
- reducing the number of WBOs to ensure they were more focused and had greater corporate ownership;
 - developing WBOs that were cross cutting rather than service based, enabling the service specific focus to be addressed through specific service priorities; and
 - making the Corporate Strategy simpler and more accessible to citizens and stakeholders.

What we found

The Council has applied the sustainable development principle in the setting of its new well-being objectives but could strengthen its arrangements for citizen involvement and monitoring its progress

The process for setting well-being objectives

Evidence Base

- 15 The Council's Corporate Strategy has drawn evidence from a wide range of sources, including the:
- Cabinet's Vision Statement;
 - Annual Report and Self-Assessment of 2021-22;

- Annual Governance Statement;
- Residents' Survey undertaken in 2022; and
- Public Services Board's well-being assessment and resultant Plan.

These evidence sources have been used to help shape the WBOs and to provide a clear rationale for why the Council has focused on the areas within the new WBOs.

- 16 Whilst the Council has made good use of data and has undertaken some horizon scanning in developing its WBOs, it intends to undertake further work in this area to support its long-term decision making.
- 17 One of the building blocks for the development of its WBOs has been the Cabinet's Vision Statement. This Vision Statement includes a focus on future risks and current needs such as, climate change and the poverty/hardship crisis and these key cross cutting areas are now included in the Council's WBOs.
- 18 An important part of the evidence base for the setting of the Council's WBOs was the intelligence and information drawn from the Public Services Board (PSB) Well-Being Assessment. This assessment considered an extensive range of data and intelligence from a wide range of sources and was undertaken on a regional basis. This has also enabled the identification of regional risks and issues that have influenced the new WBOs and the steps that will be taken to deliver them.

Consultation and involvement

- 19 The Council has used several existing engagement activities with citizens, businesses, staff and wider stakeholders to build an understanding of the key issues that citizens would like the Council to address, and this evidence has been used to shape its new WBOs. However, the Council recognises that it could have done more to ensure that those from typically under-represented groups were better engaged in these existing engagement exercises. The Council has therefore established a programme of work to address this issue. We understand that this work will also include the development of a base line for engagement data which is intended to support future trend analysis and in assessing what progress is being made towards achieving its WBOs.
- 20 Whilst the Corporate Strategy refers to involving citizens in the delivery of the WBOs, the Corporate Strategy does not provide any more specific detail on this. It will be important that the Council takes the opportunity to define how and when it will involve citizens in the delivery of its WBOs as part of its Divisional/Thematic/Service Delivery Plans.

Planning to improve well-being

- 21 Whilst the Corporate Strategy has considered how the WBOs support the national goals this is at a very high level. Ordinarily the Council's Integrated Impact Assessment (IIA) would include a clearer narrative describing how a strategy or decision supports the national goals. However, the Council did not complete an IIA

for the Corporate Strategy and therefore the opportunity to more clearly consider how the WBOs support the delivery of the national goals has been missed.

- 22 The new WBOs have been structured to reflect the need to have a broad impact. The Council has introduced thematic priorities (eg climate change and poverty) which are designed to bring a whole Council approach, to achieve greater impact and potentially outcomes that deliver multiple benefits.
- 23 There is good alignment between the Council's and PSB's WBOs which should support the delivery of well-being for the people and area of Carmarthenshire. However, consideration of other public bodies' well-being objectives and priorities in the setting of the Council's WBOs would help to further strengthen its arrangements.
- 24 The Council has made a clear commitment in its Corporate Strategy to work with others on delivery of its new WBOs. There are some positive examples of collaborative working which support the delivery of its WBOs, such as those around the poverty agenda and carbon reduction. However, the role of partners in helping to deliver its WBOs was not clearly defined for all the WBOs. Therefore, it will be important that as Divisional/Thematic/Service Delivery Plans are developed, these clearly articulate how and where partners will be key to the delivery of the Council's WBOs and priorities.

Delivering the well-being objectives

- 25 The primary process for delivering the WBOs and steps will be through the Council's Divisional/Thematic/Service Delivery Plans. It will be important that the current work to develop these plans ensures that they set out a clear set of actions that, when added together, will make sufficient progress on delivering the WBOs.
- 26 The Council's budget for 2023-24 and its medium-term financial plan were set prior to the adoption of its new WBOs. In its future budget setting the Council will need to ensure that there is a clear alignment between its financial planning and its new WBOs.
- 27 The Council has reported that its future financial position remains challenging, with significant savings targets required for 2023-24 and the next three years. Therefore, it will be important to ensure that its medium-term planning assumptions also consider the impact that any required savings will have on delivering its WBOs and/or where there is known future financial risk to delivering its WBOs.

Monitoring the well-being objectives

- 28 The Council's annual self-assessment report 2021-22 provides a clear and balanced assessment of progress against its prior WBOs and identifies where action is still required. This annual self-assessment report is drawn from the routine monitoring of WBOs through the Council's Quarterly Performance Observation and Monitoring meetings. This approach captures performance and contextual data

from a wide range of sources and provides a good mechanism for officers and Members to regularly scrutinise and assess progress on delivering WBOs.

- 29 Whilst the Council's monitoring of WBOs has significantly improved over the last few years, it will be important that this momentum is maintained and that its new Divisional/Thematic/Service Delivery Plans and the resultant quarterly monitoring reports continue to provide an effective framework for assessing progress on the WBOs.
- 30 Whilst the Corporate Strategy contains examples of the outcomes the Council is hoping to achieve through delivering on its WBOs, the Corporate Strategy itself does not include any specific measures. However, the Corporate Strategy confirms that, 'the specific actions and measures for how it will make progress against its Corporate Strategy and well-being objectives will be outlined within detailed delivery plans for the thematic and service priorities'. It will be important that the Council quickly identifies an appropriate set of measures to monitor its progress. The work the Council is proposing to undertake on refining its measures and metrics as part of the development of its corporate data suite should ensure that there is better data/intelligence to enable the Council to continue to improve the monitoring of progress on its WBOs.

Recommendations

- R1 The Council should build on the progress it has made in applying the sustainable development principle in the setting and delivery of its well-being objectives by:
- a) ensuring that it is able to draw on the views of the full diversity of the population in setting its future well-being objectives;
 - b) providing a clearer description in future iterations of its WBOs/Corporate Strategy of how the Council has applied the sustainable development principle in the setting of its WBOs and how its WBOs support the delivery of the national goals;
 - c) maintaining the positive momentum around its monitoring and reporting by ensuring that its Divisional/Thematic/Service Delivery Plans identify appropriate actions and measures that continue to provide an effective framework for assessing progress on the delivery of its WBOs; and
 - d) ensuring that in future budget setting or refresh of its medium-term financial plan there is clear alignment with the Council's new WBOs, and that there is clarity about how savings targets or known future financial uncertainty might affect the delivery of its WBOs.

Appendix 1

Key questions and what we looked for

The table below sets out the question we sought to answer in carrying out this examination, along with some sub-questions to guide our evidence gathering. It also includes some 'positive indicators' that have been tailored to this examination, adapted from those we have previously used to inform our sustainable development principle examinations. This list is not a checklist, but rather an illustrative set of characteristics that describe what good could look like.

To what extent has the body acted in accordance with the sustainable development principle when setting its new well-being objectives?	
Planning: Was the process the body put in place to set its well-being objectives underpinned by the sustainable development principle?	
	Positive indicators

To what extent has the body acted in accordance with the sustainable development principle when setting its new well-being objectives?

<p>Has the body used data and other intelligence to understand need, risks and opportunities and how they might change over time?</p>	<ul style="list-style-type: none"> • The body has a clear and balanced assessment of progress against previous well-being objectives that has been used to inform the body’s understanding of the ‘as is’/ short-term need. • The body has set well-being objectives based on a good understanding of current and future need, risk and opportunities, including analysis of future trends. This is likely to be drawn from a range of local and national sources, such as: <ul style="list-style-type: none"> – Public Services Boards’ well-being assessments – Regional Partnership Boards’ population assessments – The results of local involvement/ consultation exercises – Service monitoring and complaints – Future Trends report – Natural Resources Wales’ State of Natural Resources Report (SoNaRR) for Wales and Area Based Assessments • The body has sought to understand the root causes of problems so that it can address negative cycles and intergenerational challenges through its well-being objectives.
<p>Has the body involved others in developing its well-being objectives?</p>	<ul style="list-style-type: none"> • The body uses the results of involvement to help select its well-being objectives. That involvement – whether primary, secondary or a combination – reflects the full diversity of the population. • Involvement reflects good practice and advice from the Future Generations Commissioner.

To what extent has the body acted in accordance with the sustainable development principle when setting its new well-being objectives?

<p>Has the body considered how the objectives can improve well-being and have a broad impact?</p>	<ul style="list-style-type: none"> • The well-being objectives have been designed to improve well-being in the broadest sense and make a contribution across the seven national well-being goals. • The well-being objectives have been designed to reflect and capitalise on the connections between different areas of work. • There is a well-developed understanding of how the well-being objectives impact on/ relate to what other public bodies are trying to achieve and opportunities to work together.
<p>Has the body designed the objectives to deliver longer-term benefits, balanced with meeting short-term needs?</p>	<ul style="list-style-type: none"> • The body has set objectives that are sufficiently ambitious and have been designed to drive activity across the organisation. • The objectives are designed to meet short and longer-term need. Where objectives are set over a short to medium timeframe, they are set in the context of longer-term considerations or ambitions.
<p>Resourcing and delivery: Has the body considered how it will make sure it can deliver its well-being objectives in line with the sustainable development principle?</p>	
<p>Has the body considered how it can resource the well-being objectives?</p>	<ul style="list-style-type: none"> • Resources have been allocated to ensure the objectives can be delivered over the short and medium-term, but the body has also considered longer-term resources, risks and/or how it can resource longer-term objectives.

To what extent has the body acted in accordance with the sustainable development principle when setting its new well-being objectives?

	<ul style="list-style-type: none"> • The body has allocated resources to deliver preventative benefits, where these are described in its well-being objectives.
<p>Has the body considered how it can work with others to deliver their objectives?</p>	<ul style="list-style-type: none"> • The body is drawing on its knowledge of partners objectives/activity, its relationships and collaborative arrangements to make sure it can deliver on cross-cutting ambitions.
<p>Monitor and review: Has the body put in place arrangements to monitor progress and improve how it applies the sustainable development principle when setting its well-being objectives?</p>	
<p>Has the body developed appropriate measures and monitoring arrangements?</p>	<ul style="list-style-type: none"> • Performance measures are designed to reflect the sustainable development principle, e.g., by focusing on outcomes that cut across departmental/ organisational boundaries and deliver multiple (including preventative) benefits over the longer term. • There is a 'golden thread' that will allow the body to clearly and transparently report on progress to meeting the objectives.
<p>Is the body seeking to learn from and improve how it has applied the sustainable</p>	<ul style="list-style-type: none"> • The body shows self-awareness and a commitment to improving how it applies the sustainable development principle so that it can do so in a meaningful and impactful way.

To what extent has the body acted in accordance with the sustainable development principle when setting its new well-being objectives?

development principle to setting its well-being objectives?

- The body has learnt from setting previous well-being objectives and from applying the sustainable development principle more generally and has improved the process for setting its new well-being objectives.
- The body has or plans to reflect on how it has applied the sustainable development principle in this round of setting well-being objectives.



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We welcome correspondence and telephone calls in Welsh and English.
Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg.

Organisational response

Report title: Well-being Objective Setting – Carmarthenshire County Council

Completion date: July 2023

Document reference: 3703A2023

Ref	Recommendation	Organisational response Please set out here relevant commentary on the planned actions in response to the recommendations	Completion date Please set out by when the planned actions will be complete	Responsible officer (title)
R1	The Council should strengthen its approach to applying the sustainable development principle in the setting and delivery of its well-being objectives by:		We will start to review these steps immediately and implement action as needed.	

<p>a)</p>	<p>ensuring that it is able to draw on the views of the full diversity of the population in setting its future well-being objectives;</p>	<p>The Council is committed to ensuring that it captures the views of a representative and diverse cohort of people through all forms of consultation activity. With this in mind:</p> <ol style="list-style-type: none"> 1. We will explore the varying methods of engagement that are available to us to ensure that the population is provided with different ways of getting involved and sharing their views. This extends beyond what is traditional consultation activity through surveys and includes the use of polls, forums and other innovative options offered through engagement platforms. 2. We will review the approach to undertaking of the annual residents' survey that has been in place since 2022 in order to ensure we are gaining the views of the full diversity of the population. 3. We will ensure that we draw on the findings of all consultation and engagement activity undertaken by the Council to feed into the setting of future well-being objectives. 4. We will also ensure that the findings of previous consultations and engagement activity are shared on our website in the hope of encouraging the participation of a wider cohort of people. 5. We will engage with partners, networks and community groups to further develop our approach and engagement opportunities to ensure we engage appropriately with the full diversity of the population. 6. We will explore the viability of developing a citizens panel type network whose membership will be representative of the County's population and will be able to offer earlier involvement and engagement opportunities as proposals are developed prior to any specific consultation activity. 	<ol style="list-style-type: none"> 1. March 2024 2. March 2024 3. March 2024 4. March 2024 5. March 2024 6. September 2024 	<p>Corporate Policy, Performance & Partnership Manager</p>
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b)	<p>providing a clearer description in future iterations of its WBOs/Corporate Strategy of how the Council has applied the sustainable development principle in the setting of its WBOs and how its WBOs support the delivery of the national goals;</p>	<p>We feel that we have undertaken this work in developing our current WBOs/Corporate Strategy but accept we could have been clearer in terms of outlining how we have done this. Therefore, in future:</p> <ol style="list-style-type: none"> 1. We will use the 5 ways of working as the framework and ensure our reasoning and thought process in setting WBOs follows that structure 2. We will provide a clearer outline of how the Council's WBOs support the delivery of the national goals 	<ol style="list-style-type: none"> 1. On-going until September 2027 (next full iteration of the Corporate Strategy) 2. Same as above 	<p>Corporate Policy, Performance & Partnership Manager</p>
c)	<p>maintaining the positive momentum around its monitoring and reporting by ensuring that its Divisional/Thematic/Service Delivery Plans identify appropriate actions and measures that continue to provide an effective framework for assessing progress on the delivery of its WBOs; and</p>	<ol style="list-style-type: none"> 1. We will further refine the approach undertaken during the 2023-24 business delivery plan process in setting actions and measure to ensure further alignment with the WBOs/Corporate Strategy. 2. We will further develop the Council's Corporate Data suite to ensure that agreed outcome indicators and performance measures are in place and that progress can be monitored effectively. 	<ol style="list-style-type: none"> 1. March 2024 2. March 2024 	<p>Corporate Policy, Performance & Partnership Manager</p>
d)	<p>ensuring that in future budget setting or refresh of its medium-term financial plan there is clear alignment with the Council's new WBOs, and that there is clarity about how savings targets or known future financial uncertainty might affect the delivery of its WBOs.</p>	<ol style="list-style-type: none"> 1. We will ensure that alignment between business and budget setting process is further strengthened and undertaken in parallel. As arrangements for the budget setting process are already underway for 2024-25, we will review and introduce steps where possible for this year's process with a view to introduce new arrangements in full by the 2025-26 budget setting process. 	<ol style="list-style-type: none"> 1. September 2024 	<p>Corporate Policy, Performance & Partnership Manager & Head of Financial Services</p>

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Governance & Audit Committee 15 December 2023

Audit Wales report: Time for Change – Poverty in Wales Progress Report

Recommendations / key decisions required:

To consider progress being made on the recommendations in the national report.

Reasons:

We have a duty to consider regulatory report recommendations and Proposals for Improvement.

Cabinet Decision Required NO

Council Decision Required NO

CABINET MEMBER PORTFOLIO HOLDER:-

Cllr. Linda Davies Evans, Deputy Leader and Cabinet Member responsible for Tackling Poverty

Directorate:

Chief Executive

Name of Head of Service:

Jason Jones

Report Author:

Gwyneth Ayers

Designations:

Head of Regeneration,
Policy & Digital

Corporate Policy,
Performance &
Partnership Manager

Tel:

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JaJones@cararthenshire.gov.uk

GAyers@cararthenshire.gov.uk

EXECUTIVE SUMMARY

Audit Wales report: Time for Change – Poverty in Wales Progress Report

This Audit Wales national report looked at the challenge of poverty in Wales and how national and local government is responding. The report notes:

Our overall conclusion is that the scale of the challenge and weaknesses in current work make it difficult for Welsh and local government to deliver the systemic change required to tackle and alleviate poverty.

The Carmarthenshire response document provided an outline of the Council's response to the recommendations relevant to local government and a progress report is attached.

In July 2023 the Council approved it's 'Tackling Poverty Plan 2023'. The actions from the plan are now embedded in service business plans and progress is being monitored through usual performance management arrangements. The cross-party Tackling Poverty Advisory Panel, chaired by the Cabinet Member responsible for Tackling Poverty (Cllr. Linda Evans) monitors progress on the delivery of the plan as well as advising the Cabinet Member of areas for development and progression.

DETAILED REPORT ATTACHED?

YES

1. Progress Report

IMPLICATIONS

I confirm that other than those implications which have been agreed with the appropriate Directors / Heads of Service and are referred to in detail below, there are no other implications associated with this report:

Signed: Jason Jones, Head of Regeneration, Policy & Digital

Policy, Crime & Disorder and Equalities	Legal	Finance	ICT	Risk Management Issues	Staffing Implications	Physical Assets
NONE	NONE	NONE	NONE	NONE	NONE	NONE

CONSULTATIONS

I confirm that the appropriate consultations have taken in place and the outcomes are as detailed below

Signed: Jason Jones, Head of Regeneration, Policy & Digital

1. Scrutiny Committee request for pre-determination	N/A
If yes include the following information:	
Scrutiny Committee	
Date the report was considered:-	
Scrutiny Committee Outcome/Recommendations:-	

2. Local Member(s)

N/A. The Council's Tackling Poverty Advisory Panel members will consider the report and discuss future approach.

3. Community / Town Council

N/A

4. Relevant Partners

The report and its findings will be considered as part of the Public Services Board (PSB) forward work programme as part of its new Well-being Plan 2023-28

5. Staff Side Representatives and other Organisations

N/A

CABINET MEMBER PORTFOLIO HOLDER(S) AWARE/CONSULTED	Cllr. Linda Davies Evans
YES	

Section 100D Local Government Act, 1972 – Access to Information
List of Background Papers used in the preparation of this report:
THESE ARE DETAILED BELOW

Title of Document	File Ref No.	Locations that the papers are available for public inspection
Time for Change – Poverty in Wales (Audit Wales)		Cymraeg: https://www.audit.wales/cy/publication/amser-am-newid-tlodi-yng-nghymru English: https://www.audit.wales/publication/time-change-poverty-wales
Carmarthenshire County Council Tackling Poverty Plan 2023		Available through Gwyneth Ayers



Time for Change – Poverty in Wales (Nov 22)

On-going

Action	17263	Target date	31/12/2023
Action promised	AUDIT WALES: That councils improve their understanding of their residents' 'lived experience' through meaningful involvement in decision-making using 'experience mapping' and/or 'Poverty Truth Commissions' to review and improve accessibility to and use of council services		
Comment	Discussions have taken place on undertaking a Poverty truth Commission in Carmarthenshire with links established with the Poverty truth network to support. next step is to fully scope requirements and develop a costed plan for undertaking		
Service Head: Jason Jones		Performance status: On target	
Action	17265	Target date	31/03/2024 (original target 30/09/2023)
Action promised	AUDIT WALES: To streamline & improve application & information services for people in poverty councils should: establish corporate data standards & coding that all services use for their core data; undertake an audit; create a central integrated customer account; undertake a data audit; review & update data sharing protocols		
Comment	Work underway and is being supported through the Officer Working Group. Customer account managed through the Hwb Advisor service.		
Service Head: Jason Jones		Performance status: On target	
Action	17266	Target date	31/12/2023
Action promised	AUDIT WALES: Councils review their integrated impact assessments or equivalent to: ensure that they draw on relevant, comprehensive & current data (nothing over 12 months old) to support analysis; ensure integrated impact assessments capture information on: involvement activity; cumulative impact/mitigation; monitor & evaluate impact; action plan		
Comment	IIA method fully updated and tested and now being used by some departments. Full go live planned for January 2024 following final testing of the cover sheet element (to draw on information from the IIA as part of the committee cover sheet process).		
Service Head: Jason Jones		Performance status: On target	

Completed 30/09/2023

Action	17261	Target date	31/05/2023
Action promised	AUDIT WALES: Local strategies, targets & performance reporting for tackling & alleviating poverty: Wellbeing Plans to focus on tackling poverty to co-ordinate efforts, meet local needs & support revised national plan targets & actions - SMART local actions; resourcing plan; involvement; outcome indicators/measures; annual public reporting		
Comment	Tackling Poverty embedded as a thematic priority across the Council and included as a specific well-being objective in the PSB well-being plan. Progress will be monitored through these channels. Council published its' Tackling Poverty Plan in July 2023 and actions from that plan will be embedded in divisional business plans and monitored through regular performance monitoring channels and by the tackling Poverty Advisory Panel.		
Service Head: Jason Jones		Performance status: On target	
Action	17262	Target date	31/12/2022
Action promised	AUDIT WALES: That each council designate a cabinet member as the council's poverty champion and designate a senior officer to lead and be accountable for the anti-poverty agenda		
Comment	Cllr Linda Evans designated as the lead Cabinet member for Tackling Poverty for Carmarthenshire County Council		
Service Head: Jason Jones		Performance status: On target	
Action	17264	Target date	30/04/2023
Action promised	AUDIT WALES: Ensure people are able to get the information & advice they need, we recommend councils optimise their digital services by creating a single landing page on their website - directly accessible on home page; provides links to services provided by us that relate to poverty; provides information on the work of partners to assist people		
Comment	Carmarthenshire County Council website has dedicated cost of living pages with information and support available through Claim What's Yours and Hwb Advisors. Face to face advice also available through Hwbs at Llanelli, Carmarthen and Ammanford and Hwb Bach Y Wlad (funded by SPF) launched in September 2023 to visit the 10 rural towns		
Service Head: Jason Jones		Performance status: On target	

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Governance & Audit Committee 15 December 2023

Subject and Purpose: Internal Audit Plan Update 2023/24		
Recommendations / key decisions required: To receive the report.		
Reasons: Regular progress report to be presented to each Governance & Audit Committee meeting.		
Relevant scrutiny committee to be consulted: N/A		
Cabinet Decision Required: N/A Council Decision Required: N/A		
CABINET MEMBER PORTFOLIO HOLDER: Cllr A Lenny		
Directorate: Corporate Services Name of Head of Service: Helen Pugh Report Author: Caroline Powell	Designation: Head of Revenues and Financial Compliance Principal Auditor	Tel No.: 01267 246223 E Mail Address: HLPugh@carmarthenshire.gov.uk CaPowell@carmarthenshire.gov.uk

Governance & Audit Committee

15 December 2023

Internal Audit Plan Update 2023/24

1. BRIEF SUMMARY OF PURPOSE OF REPORT.

To provide Members with progress of the Internal Audit Plan. The following Reports are attached:

Report A: Internal Audit Plan 2023/24 Progress Report

Report B: Summary of Completed Final Reports Relating to Key Financial Systems
A summary of the Final Report for the following key financial system completed during the last Quarter is attached:

Assignment	Final Report Issued	Assurance Rating
Main Accounting (2023/24 review)	06 November 2023	High
Creditor Payments (2022/23 review)	26 October 2023	Acceptable
Capital Accounting (2022/23 review)	18 October 2023	Acceptable

DETAILED REPORT ATTACHED?

YES

IMPLICATIONS

I confirm that other than those implications which have been agreed with the appropriate Directors / Heads of Service and are referred to in detail below, there are no other implications associated with this report:

Signed: H L Pugh – Head of Revenues and Financial Compliance

Policy, Crime & Disorder and Equalities	Legal	Finance	ICT	Risk Management Issues	Staffing Implications	Physical Assets
NONE	NONE	YES	NONE	NONE	NONE	NONE

Finance

Reviews carried out to ensure systems in place comply with the Authority's Financial Procedure Rules.

CONSULTATIONS

I confirm that the appropriate consultations have taken in place and the outcomes are as detailed below

Signed: H L Pugh – Head of Revenues and Financial Compliance

1. Scrutiny Committee: Not Applicable
2. Local Member(s): Not Applicable
3. Community / Town Council: Not Applicable
4. Relevant Partners: Not Applicable
5. Staff Side Representatives and other Organisations: Not Applicable

CABINET PORTFOLIO HOLDER(S)
AWARE/CONSULTED: Yes

Section 100D Local Government Act, 1972 – Access to Information List of Background Papers used in the preparation of this report:

Title of Document	File Ref No.	Locations that the papers are available for public inspection
Internal Audit Plan 2023/24	G&AC 17-03-23	Agenda for Governance & Audit Committee on Friday, 17th March, 2023, 10.00 am

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INTERNAL AUDIT PLAN 2023/24 - as at 8 December 2023

2023/24 % Plan Completion to Date: 55%

Job No	Departments	Days Planned	Pre-Audit Meeting	Terms of Reference Issued	Commenced	Field Work Complete	Draft Report Issued	Complete / Final Report Issued	Actual Days	Assurance Rating / Engagement Type
Fundamental Audits										
1123001	Budget Setting & Monitoring	15	*	*	*					
1123002	Council Tax	20	*	*	*					
1123003	Creditor Payments	30	*							
1123004	Deputyships	20	*	*	*	*	*			
1123005	Main Accounting	20	*	*	*	*	*	*	20	High
1123006	Payroll System	30	*	*	*					
1123007	Petty Cash / Sundry Expenses	15	*	*	*	*				
1123008	Treasury Management - Loans & Investments	15	*	*	*					
Corporate Review Work										
2123001	CCC Companies Governance	20	*							
2123002	Contract Management	20								
2123003	Procurement	20	*	*	*					
2123004	Safeguarding	20								
2123005	Staffing Matters	20	*	*	*					
Corporate Governance Assurance										
3123001	Corporate Governance Arrangements	20	*	*	*					
3123002	Data Protection	20	*	*	*	*	*	*	19	Acceptable
3123003	Declaration of Interests	20								
3123004	Corporate Strategy / Policy Making	20	*	*	*					
3123005	Wellbeing of Future Generations Act	20								
Duplication Checks										
4123001	Payments Duplication Checks	40	/	/	*					
Counter Fraud										
5123001	Fraud Prevention, Detection and Investigation	40	/	/	*					
5123002	Proactive Fraud Testing	20	/	/	*					
5123003	National Fraud Initiative	20	/	/	*	*	/	/	32	Fraud Detection
Grants & Certification										
6123001	Burry Port Harbour	10	*	*	*	*	*	*	6	Certification
6123002	Children & Communities Grant	25	*	/	*	*	*	*	14	Certification
6123003	Education Improvement Grant	30	*	/	*	*				
6123004	Enable Grant	10	*	/	*	*	*	*	8	Certification
6123005	Housing Support Grant	40	*	/	*	*	*			
6123006	Local Authority Education Grant	20	*	/	*	*	*	*	21	Certification
6123007	Other Grants (where assurance is required for sign-off)	15	*	/	*	*	*			
6123008	Wales Pension Partnership	5	*	/	*	*	*	*	4	Certification
6123009	Post 16 Grant	10	*	/	*					

6123010	Pupil Development Grant	30	*	/	*	*					
6123011	Youth Justice Grant 2022-23	15	*	/	*	*	*	*	10	Certification	
6123012	Trust Funds - Arbour Stehpens	5	*	*	*	*	*	*	4	Certification	
6123013	Trust Funds - Dyfed Welsh Church Fund	5	*	*	*	*	*	*	5	Certification	
6123014	Trust Funds - Minnie Morgan	5	*	*	*	*	*	*	3	Certification	
6123015	Trust Funds - Oriel Myrddin	5	*	*	*	*	*	*	4	Certification	
6123016	Regional Development Coordinator	5	*	/	*	*	*	*	5	Certification	
Chief Executive's Department (not incl IT)											
7123001	Levelling Up Fund: Debenhams HWBS and Tywi Cycle Path	20									
7123002	Communications: Social Media	10									
7123003	Carmarthen Mart	10	*	*	*						
7123004	Legal Charges	15	*								
Chief Executive's Department: IT											
7223001	IT Systems	20									
7223002	IT Disaster Recovery	15									
7223003	Active Directory	15	*	*	*	*	*	*	15	Acceptable	
7223004	Cloud	10	*	*	*	*	*	*	14	Acceptable	
Communities											
7323001	Pembrey Country Park	20	*	*	*	*	*	*	22	Acceptable	
7323002	Caban Hotel Pendine	10	*	*	*	*	*	*	9	High	
7323003	Leisure Centres	20	*	*	*	*	*				
7323004	Voids - Follow up	10	*	*	*	*	*	*	14	Acceptable	
7323005	Supported Living	15									
7323006	Care Homes	20	*	*	*	*	*	*	19	Acceptable	
7323007	Museum of Land Speed Pendine	10	*	*	*	*	*	*	9	Acceptable	
Corporate Services											
7423001	Community Benefits	15	*	*	*	*	*	*	20	Acceptable	
7423002	Dyfed Pension Fund - Governance & Investments	15	*								
Education & Children											
7523001	Children's Services: Carers, including Young Carers	15									
7523002	School Meals Allergens - Follow Up	10	*	*	*						
7523003	Schools Questionnaires	20	/	/	*	*					
7523004	School Visits 1	10	*	/	*	*					
7523005	School Visits 2	10									
7523006	Parent Pay	15	*								
7523007	Pupil Referral Units	15									
Place and Infrastructure											
7623001	Car Parking	15	*	*	*						
7623002	Place & Sustainability	15	*	*	*	*	*				
7623003	Council Buildings (School & Non-School)	20	*	*	*						
7623004	Highways	15	*	*	*	*	*				

7623005	Waste	15								
7623006	Property	15	*	*	*					
	Additional									
8123001	Departmental Advisory Work	50	/	/	*					
8223001	Various Departmental Working Groups	30	/	/	*					

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DEPARTMENT	AUDIT REVIEW	FINAL REPORT ISSUED
Chief Executive’s and Corporate Services	Capital Accounting, including Fixed Asset Register (2022/23 Review)	18th October 2023

BACKGROUND

The Authority has produced a Managing Capital Manual which details all procedures to be followed within the capital management process.

The Authority identifies and records all fixed assets with a value greater than an agreed de minimus level on a Fixed Asset Register. The asset register is a means of identifying, safeguarding, and controlling the Authority’s assets; it is also used to determine the Capital Financing recharge. Responsibility for procedures relating to the Asset Register and Capital Accounting system lies across two Departments; the Chief Executive’s Department and the Corporate Services Department.

SCOPE

To ensure the Fixed Asset Register (FAR) is accurate and that the management of capital schemes comply with relevant policy and procedures, a review was undertaken of the procedures relating to the FAR and the Capital Accountancy function to assess the extent to which:

- The issues identified in the previous Internal Audit report have been actioned;
- Adequate, documented policies and procedures are in place, and are complied with;
- Adequate management arrangements exist for the Capital Programme;
- The FAR is updated with all disposals and acquisitions, with effective and regular reconciliations of the register being undertaken;
- Asset verification exercises are carried out and evidenced;
- Adequate budget monitoring is carried out; and
- Adequate information and procedures exist for the implementation of IFRS 16 Leases.

SUMMARY OF RECOMMENDATIONS

The audit findings and recommendations are detailed in the attached Action Plan.

A summary of these recommendations by priority is outlined below:

Priority	3*	2*	1*	Total
Number of Recommendations	0	3	1	4

ASSURANCE RATING

The post review assurance level for systems relating to Capital Accounting is categorised as: **ACCEPTABLE.**

Internal Audit review – Capital Accounting, including Fixed Asset Register 2022/23

Action Plan

Ref	Summary of Issue Identified	Recommendation	Priority Level	Planned Action Responsible Officer(s) Target Date	Updated Position
1	<p>Documented Procedures</p> <p>Documented procedures exist for the Capital Accounting function, including the FAR, however review of the documented procedures available identified that they are not consistent with current practice or up to date. In particular:</p> <ul style="list-style-type: none"> - The Managing Capital Document was last updated in 2014, - The Budget Manual was last updated in 2016, - The Acquisition and Disposal Policy was produced in 2018, - The Asset Manager Training Manual was produced in 2018. <p>There was no documented procedure available which clearly states the expectation of senior officers checking valuations as part of the internal quality assurance arrangements, as recommended in a report by Audit Wales.</p> <p>In addition, it was found that not all key functions required to be undertaken are documented, for example, the asset verification exercise and the asset spot check exercise.</p>	<p>All documented policies and procedures should be reviewed, updated where appropriate, and formally approved where relevant.</p> <p>A documented procedure should be formulated, which clearly states what is expected of senior officers who are checking asset valuations as part of the internal quality assurance arrangements, in line with the recommendations of Audit Wales.</p> <p>It would be beneficial for all key functions required to be undertaken to be documented, to ensure all staff are clearly aware of their responsibilities.</p>	**	<ol style="list-style-type: none"> 1. In relation to the Managing Capital document, we will bring this up to date and take through the formal approval process, this can be managed within the Capital team. With regard updating the Budget Manual, this process has commenced, and communication has already been undertaken between all accounting groups to bring this together. [Gareth Davies, Finance Manager Corporate August 2024] 2. Policies and procedures will be reviewed, updated & approved where appropriate. [Peter Edwards, Valuations Manager and Philip Thomas, Records Officer March 2024] 3. Documented procedure will be incorporated into Quality Assurance exercise for 23-24. [Emily Hughes, Senior Asset Management Surveyor March 2024] 	<p>In progress – target dates not yet reached.</p>

Ref	Summary of Issue Identified	Recommendation	Priority Level	Planned Action Responsible Officer(s) Target Date	Updated Position
				4. Asset verification and asset spot check exercises will be fully documented for 23-24. [Philip Thomas, Records Officer March 2024]	
2	<p>Verification of Assets</p> <p>The annual verification of assets exercise was last undertaken in December 2021, although Internal Audit has been advised that the current exercise is due to commence imminently.</p> <p>At the time of the Audit, Internal Audit was advised that the non-fixed asset spot checks had not been carried out since 2018/19 due to Covid-19 but were due to commence shortly.</p> <p>Testing of a sample of fifteen assets/non-fixed assets identified the following:</p> <ul style="list-style-type: none"> - Details held on the FAR are not always accurate or sufficient to uniquely identify the asset, responsible officer, or location. This resulted in difficulty tracing assets, and in one instance the asset selected could not be traced. - One instance where the asset was not recorded on the FAR, when it 	<p>The annual asset verification exercise should be completed in full, and all non-responses should be followed up to ensure the continued existence of all assets on the asset management system.</p> <p>The non-fixed asset spot check exercise should be completed on an annual basis, and a record maintained as evidence that it has been undertaken.</p> <p>The FAR should record all non-fixed assets above the de-minimus value of £10k accurately, and in sufficient detail to enable each asset to be uniquely identified and easily traced, to ensure the valuation of non-fixed assets included in the statement of accounts is accurate.</p>	**	<p>All non-responses will be followed up in relation to the asset verification exercise for 23-24.</p> <p>The non-fixed asset spot check exercise will now be completed on an annual basis from 23-24.</p> <p>FAR non fixed asset descriptions initially received from Finance. Process to be reviewed with Finance to provide further detail/clarification.</p> <p>Average time for recording disposals of fixed asset disposals on the FAR is less than 3 days from receiving notification from Legal. We will continue to monitor to ensure timely recording.</p> <p>[Philip Thomas, Records Officer March 2024]</p>	<p>In progress – target date not yet reached.</p>

Ref	Summary of Issue Identified	Recommendation	Priority Level	Planned Action Responsible Officer(s) Target Date	Updated Position
	<p>would have been appropriate to do so.</p> <ul style="list-style-type: none"> - One instance where the FAR had not been updated with details of the disposal. 				
3	<p>Valuations Testing of a sample of 10 property valuations identified the following:</p> <ul style="list-style-type: none"> - In one instance, the property valuation was not consistent between the valuation documentation, and the value recorded on Asset Manager. - Documentation to support the valuation exercise was not always adequate. - Explanations were not always available to support changes to the method of valuation, assumptions made or significant variations in valuations from the previous year. - Two instances were identified where the valuations had been input directly onto Asset Manager. - Quality assurance in respect of surplus and investment properties is retained electronically, in a spreadsheet format. There were eight spreadsheets available, in total; there was no evidence available on two of the spreadsheets to demonstrate that 	<p>Procedures in respect of property valuations should be improved to ensure information retained to support valuations is sufficient and consistent, evidence of site visits is maintained, explanations are documented, where appropriate, and calculations are consistent.</p> <p>Supporting documentation should be signed and dated as evidence of appropriate and timely completion.</p> <p>A reconciliation should be undertaken to ensure valuations have been accurately recorded on the asset management system.</p> <p>The exercise undertaken to identify large variances in valuations, between the current and previous valuation, should be formalised to ensure that adequate explanations are obtained for all significant variances identified.</p>	**	<ol style="list-style-type: none"> 1. Procedures in respect of property valuations have been reviewed and forthcoming valuations will provide relevant signed supporting evidence. [Emily Hughes, Senior Asset Management Surveyor March 2024] 2. Valuations Import spreadsheet will be reconciled with values on Asset Manager post import for 23-24. [Philip Thomas, Records Officer March 2024] 3. Quality Assurance exercise will continue to focus on variance for prioritisation purposes with notes added for 23-24 exercise on significant changes. [Emily Hughes, Senior Asset Management Surveyor March 2024] 	In progress – target dates not yet reached.

Ref	Summary of Issue Identified	Recommendation	Priority Level	Planned Action Responsible Officer(s) Target Date	Updated Position
	<p>the quality assurance exercise had been undertaken.</p> <ul style="list-style-type: none"> - Quality assurance in respect of operational properties is a paper exercise, with supporting documentation held in a file. Anomalies were identified in the valuation methodology document retained on this file. - Whilst valuation figures are compared to the previous valuation undertaken for each property, explanations were not always recorded in respect of significant variations identified. In addition, the comparison documentation is not signed or dated as evidence of prompt and appropriate review. 	<p>The quality assurance exercise undertaken, following the annual valuation exercise, should be formalised, in order to ensure all valuations completed are subject to quality assurance.</p> <p>The quality assurance undertaken should be consistent for all properties, clearly demonstrate they have been completed by an appropriate officer, in a timely manner, and be easily accessible to all relevant staff.</p>		<p>4. Quality assurance process is being formalised for valuation team for 23-24 exercise. [Philip Thomas, Records Officer March 2024]</p>	
4	<p>Budget Monitoring</p> <p>A review of the documentation maintained to support the budget monitoring process identified that budget monitoring reports are not always issued by the Finance Division to budget managers, by the specified timescales.</p> <p>In addition, it was identified that budget monitoring reports are not always returned by budget managers, by the deadline specified.</p>	<p>The Finance Division should issue the budget monitoring reports promptly, within the specified timeframes.</p> <p>Budget Managers should be reminded of the importance of returning the budget monitoring reports by the specified deadlines.</p>	*	<p>The budget monitoring timetable has been updated to reflect target dates 'by the end of the specific week' rather than specific days that could be mid-week etc. This will give more flexibility to meet the deadlines. Reminder emails will continue to be sent and conversations will take place to either chase budget monitoring returns prior to the deadlines or to remind managers of the importance of deadlines. Managers will also be reminded of the deadlines as part of Project Working Groups (with specific reference made to this internal audit review).</p>	Complete.

Internal Audit Update: Report B

Ref	Summary of Issue Identified	Recommendation	Priority Level	Planned Action Responsible Officer(s) Target Date	Updated Position
				[Gareth Davies, Finance Manager Corporate and Adrian Armstrong, Senior Accountant – Capital September 2023]	

DEPARTMENT	AUDIT REVIEW	FINAL REPORT ISSUED
Corporate Services	Creditor Payments (2022/23 Review)	26th October 2023

BACKGROUND

The Creditor Payments system is incorporated within the Authority’s Financial Management System Unit4 ERP. The Accounts Payable module is controlled centrally by the Payments Section based at St David’s Park, Carmarthen. Payments are also processed on-line by staff based within their respective departments for which the Systems & Accounts Payable Manager provides guidance.

The value of payments processed through the Creditor system in 2021/2022 was approximately £1,355million with the number of invoices processed being 421,793.

SCOPE

The purpose of the Audit was to assess the extent to which there are adequate procedures and controls in place for the Creditor Payments function, in particular:

- Recommendations in previous Internal Audit reports have been actioned;
- Adequate documented policies / procedures exist;
- There are effective controls over controlled stationary;
- Adequate controls exist over the processing and authorisation of creditor payments;
- Input controls are adequate;
- Adequate controls exist over the creation & amendments to supplier accounts;
- Periodic payments are adequately controlled;
- Payments by Direct Debit are controlled appropriately;
- Payments by BACS are controlled appropriately;
- There are effective controls over urgent payment runs;
- There are adequate controls in place in respect of invoices which are put on hold;
- Systems are in place to ensure credit notes / balances are controlled and actioned appropriately;
- Agreed performance indicators are being fully complied with;
- The risk of fraud is considered, with adequate controls in place to mitigate this.

SUMMARY OF RECOMMENDATIONS

The audit findings and recommendations are detailed in the attached Action Plan.

A summary of these recommendations by priority is outlined below:

Priority	3*	2*	1*	Total
Number of Recommendations	0	4	4	8

ASSURANCE RATING

The post review assurance level for systems relating to Creditor Payments is categorised as: **ACCEPTABLE.**

Internal Audit review – Creditor Payments 2022/23

Action Plan

Ref	Summary of Issue Identified	Recommendation	Priority Level	Planned Action Responsible Officer(s) Target Date	Updated Position
1	<p>Policies and Procedures</p> <p>During 2020, as a result of the Covid-19 pandemic, a number of approved temporary amendments to policies and procedures were put in place to facilitate business continuity; these temporary amendments continue to operate.</p> <p>In addition, existing documented procedures continue to reference the old system name of Unit 4 Business World On! and an old Carmarthenshire County Council (CCC) logo.</p>	<p>A review should be undertaken to assess whether the temporary measures implemented during the Covid-19 pandemic continue to be appropriate.</p> <p>Subsequently, the temporary amendments to policies and procedures should either cease, or be incorporated into the relevant documented policies and procedures, as appropriate.</p> <p>All documents should be reviewed to ensure they are up to date, and amendments made where appropriate, to include the current system reference and CCC logo, in order that it is clear to all users that these are the most up to date documents for reference and compliance purposes.</p>	*	<p>Temporary measures – the recommendation is agreed and permanent changes will be incorporated in the next update of FPRs taken to Governance and Audit Committee (date tbc).</p> <p>All documents will be reviewed to ensure consistency with latest system name and logo where applicable.</p> <p>Joanne Phillips, Senior Purchase to Pay Officer & Jessica Howells, Senior Accounts Payable Officer 31 March 2023</p>	<p>The team is currently working on a new document to cover the various ways invoices are accepted for processing e.g. Share Point/Mailboxes etc. It will include relevant batch headers, invoice compliance instructions and petty cash completion instructions in addition to other guidance.</p> <p>P2P document being reviewed for up-to-date logos etc</p>
2	<p>Creations and Amendments</p> <p>Whilst the documented procedure for the setting up, editing and re-opening of suppliers has been updated since the previous Internal Audit review, it is not always consistent with current working practices.</p>	<p>The documented procedures for the creation and amendment of suppliers should be reviewed and updated to ensure they are appropriate and consistent with current working practice.</p> <p>Subsequently, the documented procedures for the creation and</p>	*	<p>Agreed. Procedures will be updated to include this method of setup.</p> <p>The 3 supplier records not supported by documents were created as a result of a P2P invoice and, therefore, authorised</p>	<p>In progress – target date not yet reached</p>

Ref	Summary of Issue Identified	Recommendation	Priority Level	Planned Action Responsible Officer(s) Target Date	Updated Position
	<p>Testing of a sample of 10 requests to create a new supplier and 10 requests to change a supplier's details identified that, whilst improvements have been made, the formal process is still not being fully complied with.</p>	<p>amendment of suppliers' details should be fully complied with.</p> <p>Appropriate checks and authorisation should be undertaken, and evidence maintained, to support all creations and amendments to supplier records.</p>		<p>that way. Appropriate checks and authorisation are always undertaken.</p> <p>Email addresses are only used for dispatch of remittance advice. They are not used as acceptance from a verified source. Any instructions received are always independently verified via a separate means. A note has been added to the small amendments sheet.</p> <p>Joanne Phillips, Senior Purchase to Pay Officer 31 December 2023</p>	
3	<p>Urgent Payments</p> <p>Testing of a sample of 10 urgent payment runs identified the following:</p> <ul style="list-style-type: none"> - One instance where the sections on the Urgent Payment Form in relation to the BACS file being 'created by' and 'produced by' were user references rather than actual signatures; - Whilst all urgent payment runs had been appropriately approved by the Systems & Accounts Payable Manager, testing identified 6 instances where it was not possible to provide an assurance that all urgent payment runs were made in accordance with the specified criteria, as the 	<p>The documented procedure for urgent payments should be fully complied with.</p> <p>All documentation should be completed appropriately and retained consistently.</p> <p>Urgent payment requests should only be actioned for transactions that are consistent with the set criteria.</p> <p>A review of the documented procedure for urgent payments should be undertaken to ascertain whether the set criteria continues to be appropriate, and whether provision for</p>	**	<p>Consideration to be given to appropriate escalation route, as it is acknowledged that additional runs have an impact on team capacity. The 'produced by' reference on the run sheet is always the user reference, since it is produced on the Unit4 ERP system, and this is the reference link to the user. The created by should always be the person's name as this takes place off the system. Training has now been undertaken regarding urgent classifications.</p> <p>All documentation relating to urgent payment runs is to be kept in the urgent</p>	Action complete

Ref	Summary of Issue Identified	Recommendation	Priority Level	Planned Action Responsible Officer(s) Target Date	Updated Position
	<p>transactions for which the urgent payment run was made were not consistent with the description of the specified criteria;</p> <ul style="list-style-type: none"> - In addition, it was found that the retention of documentation to support urgent payment runs was not always consistent, with some documentation being retained with the main BACS run documentation. 	<p>deviations from the criteria needs to be included.</p> <p>Where a deviation from the set criteria is approved, an adequate explanation should be documented.</p> <p>Consideration should be given to the inclusion of an escalation process to be utilised, where appropriate.</p>		<p>payment runs folder, separate from the main payment run documentation.</p> <p>Jessica Howell, Senior Accounts Payable Officer 30 September 2023</p>	
<p>4</p> <p>Page 116</p>	<p>Performance Indicator</p> <p>The Authority has a target Performance Indicator of 95% for the payment of undisputed invoices within 30days. A review of this PI has found that the set target was being achieved when looking at the overall average at the time of the Internal Audit review. Testing, however, has once again identified that whilst some individual cost centres / departments are achieving the set PI, there are a number that are under-performing.</p> <p>It is acknowledged that regular reports are circulated, and emails have been issued to relevant staff reminding them of their responsibilities in relation to invoice processing and the requirement to achieve the performance indicator target.</p>	<p>All officers responsible for the payment of invoices should be reminded of the requirement for the target of 95% for the payment of undisputed invoices within 30days to be achieved by all cost centres / departments, in order to comply with the Late Payment of Commercial Debts (Interest) Act 1998 and the requirements of the Authority's Financial Procedure Rules.</p> <p>Consideration should be given to possible escalation routes where persistent non-compliance is identified.</p>	<p>*</p>	<p>Whilst the corporate target is met, it is recognised that it would be beneficial to highlight areas for further improvement. Key Performance Indicator (KPI) and Purchase Order (PO) compliance reports are sent to all BSU managers on a quarterly basis. The BSU managers review and advise whether they require detailed reports on any individuals not meeting set targets. Reminders are sent out biannually to those with invoice responsibilities which highlight the importance of date stamping invoices. This message will be reinforced with the further roll out of Achieving Purchase Order Compliance.</p> <p>Joanne Phillips, Senior Purchase to Pay Officer 31 March 2024</p>	<p>This action is being progressed - the next reports will be distributed at the end of Quarter 3. All budget managers failing to reach the target are highlighted for BSU Managers to address. Invoice Responsibilities document scheduled to be sent January 2024.</p>

Ref	Summary of Issue Identified	Recommendation	Priority Level	Planned Action Responsible Officer(s) Target Date	Updated Position
5	<p>BACS including exception reports</p> <p>Testing of a sample of 10 BACS payment runs identified the following:</p> <ul style="list-style-type: none"> - An adequate separation in duties was not evident during 3 BACS runs. - 1 instance where it was not possible to place an assurance that the BACS run had been 'produced by' or 'created by' appropriate officers as only typed user details had been completed on the 'Accounts Payable Payment Run' form; - 2 instances were identified where the '1st payee on BACS file' check had not been completed; - 3 instances were identified where the checks in relation to payments greater than £20k had been undertaken in the days following the payment run. Internal Audit has been advised that these checks are completed as quickly as possible; - 8 instances were identified where not all transactions over £20k, on the BACS exception report, had been coded in accordance with the specified 'key' in order to demonstrate that the individual transactions had been reviewed for appropriateness of payee, value and authorisation; - There was no evidence of a second signature, as required, in 	<p>The 'Accounts Payable Payment Run' form should be completed fully in order to demonstrate that the required checks and procedures, in relation to BACS payment runs, have been undertaken as required.</p> <p>An adequate separation in duties should exist during the BACS payment run process.</p> <p>The required checks on the 'Accounts Payable Payment Run' form, in relation to payments greater than £20k, should always be completed prior to the payment run being processed. Each transaction greater than £20k should be coded in accordance with the specified 'key'.</p> <p>A second signature should always be obtained where the payments to contractors are in excess of £100k, in order to demonstrate these payments are bona fide.</p> <p>In consultation with Senior Management, consideration should be given as to what the appropriate value should be to initiate checks on payments, in order to ensure the threshold value is reasonable, whilst also ensuring checks are able to be undertaken on a timely basis.</p>	**	<p>Whilst we aim to check the transactions over £20k on the same day as the payment run, this isn't always possible and is done as soon as possible after the payment run.</p> <p>We are dependent on receipt of the invoices from departments and schools. This has always been the case, but all invoices have previously been checked and authorised by authorised signatories. Coding is simply used as an extra measure to ensure no documentation is missed, while the coding was missed on occasions – the correct documentation was still provided.</p> <p>Whilst the team approach is to re-check payments over £100K, there is no explicit requirement in the FPR to do so. Checks to ensure that all payments are bona fide have already been done by the authorised signatory. The second signature on the over £100K is voluntarily performed by the Systems & Accounts Payable Manager as an extra review of the remittance report, after the payment run.</p> <p>On occasions where it isn't possible to have a separate individual to send the bacs, signature is required from the Systems and Accounts Payable Manager.</p>	Action complete.

Ref	Summary of Issue Identified	Recommendation	Priority Level	Planned Action Responsible Officer(s) Target Date	Updated Position
	two instances where the payments to the contractors were in excess of £100k. Currently, this process is not documented.			<p>'1st payee on bacs file' section has since been removed as it is unnecessary. Coding is simply used as an extra measure to ensure no documentation is missed, while the coding was missed on occasions – the correct documentation was still provided.</p> <p>Karen Mansel, Systems & Accounts Payable Manager & Jessica Howells, Senior Accounts Payable Officer 31 March 2024</p>	
6	Controlled Stationery Testing of controlled stationery identified that the control of the next available order book being initialled prior to issue has lapsed.	The officer responsible for the issue of each order book should evidence the record maintained at the time of issue.	*	<p>The issue of order books was a human error, a staff member initialled the column before actually sending the book out.</p> <p>Joanne Phillips, Senior Purchase to Pay Officer 30 September 2023</p>	Staff have been reminded of the process to follow; action complete.
7	Direct Debits Whilst a reconciliation is undertaken to ensure appropriately authorised mandates exist for all active direct debits in the Authority's bank account, it has been identified that the departments, which the direct debits	A formal procedure should be documented in relation to direct debits, in order that all relevant staff are clearly aware of the process to be adopted, including responsibilities,	**	<p>Accepted.</p> <p>Randal Hemingway, Head of Financial Services</p>	In progress – target date not yet reached

Ref	Summary of Issue Identified	Recommendation	Priority Level	Planned Action Responsible Officer(s) Target Date	Updated Position
	<p>relate to, have not been contacted to ascertain whether the direct debits being paid are still relevant, and represent value for money. It is, therefore, difficult to ensure that all direct debits continue to be appropriate.</p>	<p>and consultation with relevant departments during the annual review.</p> <p>The annual review should include work to ensure that all direct debits continue to be appropriate, and adequate supporting documentation is retained, as required by Financial Procedure Rules.</p>		<p>31 March 2024</p>	
8	<p>Expenditure Transactions</p> <p>Testing of a sample of 20 expenditure transactions spread across all departments of the Authority, including discussion with the relevant departments, has identified that the requirements of Financial Procedure Rules are not always being fully complied with. In particular:</p> <ul style="list-style-type: none"> - 5 instances where a purchase order had not been raised when it would have been appropriate to do so. - 1 instance where the order was raised retrospectively, after the date of the invoice. - 1 instance where the invoice was not paid within 30days. - 6 instances where the invoice had not been date stamped. 	<p>Staff should be reminded of the importance of raising purchase orders and ensuring full compliance with the Authority's Financial Procedure Rules, the 'Achieving Purchase Order Compliance' Policy and late payment of commercial debt legislation.</p>	**	<p>Accepted.</p> <p>It is noted that the samples were PDFs. Acceptance of Adobe Stamp instructions will be incorporated into the Invoice Responsibilities document which is sent out.</p> <p>Any without a stamp would use the invoice date.</p> <p>Joanne Phillips, Senior Purchase to Pay Officer 31 March 2024</p>	<p>In progress – target date not yet reached.</p> <p>Adobe stamp instructions have now been incorporated in the Invoice Responsibilities document, which is scheduled to be sent January 2024.</p>

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DEPARTMENT Corporate Services	AUDIT REVIEW Main Accounting (2023/24)	FINAL REPORT ISSUED 6th November 2023
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BACKGROUND

One of the main objectives of the main accounting function is the maximisation of the Authority's financial resources, and the establishment and monitoring of sound and efficient financial control within the Authority.

The Authority utilises Unit4 ERP as its financial management system. This is an integrated system that comprises the general ledger, accounts payable and accounts receivable modules.

The main accounting function is fundamental to the Authority and, as such, is subject to regular review.

SCOPE

The purpose of the Audit was to assess the extent to which there are adequate procedures and controls in place for the main accounting function, in particular:

- Recommendations in previous Internal Audit reports have been actioned;
- Adequate documented policies / procedures exist;
- Virements and journals are appropriate and authorised as expected;
- System balances are brought forward correctly;
- Financial management system access levels are appropriate;
- The coding structure is applied in accordance with recognised procedures.

SUMMARY OF RECOMMENDATIONS

The audit findings and recommendations are detailed in the attached Action Plan.

A summary of these recommendations by priority is outlined below:

Priority	3*	2*	1*	Total
Number of Recommendations	0	0	1	1

ASSURANCE RATING

The post review assurance level for systems relating to Main Accounting is categorised as: **HIGH.**

Internal Audit review – Main Accounting (2023/24)

Action Plan

Ref	Summary of Issue Identified	Recommendation	Priority Level	Planned Action Responsible Officer(s) Target Date	Updated Position
1	<p>Virements</p> <p>The current virement documentation being utilised is a pilot form which was introduced in 2018; the form had been introduced pending the formal approval of an updated Budget Manual.</p> <p>Testing was carried out on a random sample of ten virements which identified the following:</p> <ul style="list-style-type: none"> - two instances where the virements had been inappropriately classified as 'housekeeping virements'. - two instances where the virement form had not been completed with service area and budget manager details, as required. 	<p>The pilot version of the virement form should be formally approved and included in the updated Budget Manual.</p> <p>All virement forms should be completed in full, classified correctly and approved by an appropriate, designated authorising officer.</p>	*	<p>Agreed.</p> <ul style="list-style-type: none"> ▪ <p>Randal Hemingway, Head of Financial Services</p> <p>To be included within the next update of the Budget Manual – August 2024</p>	<p>To be included within the next update of the Budget Manual – August 2024</p>

EXECUTIVE SUMMARY

Council Complaints Policy Annual Report 2022-23

The report sets out:

- The numbers of Stage 1 and Stage 2 complaints investigated and responded to between April 2022 and March 2023 by department, with information about the response times to these complaints.
- Statistics on communications received by the Complaints Team and redirected. These are enquiries and requests for assistance from members of the public.
- The numbers of compliments received during the reporting period by department.
- Complaints determined by the Ombudsman.
- Wider context in terms of complaints during the reporting period along with lessons learnt and future priorities.
- Complaints dealt with under the Social Services (Complaints Procedure) (Wales) Regulations 2014.

Following the Governance and Audit Committee on the 29 September 2023, further information has been added to the report in terms of:

- Compliance with the Complaints Policy timescales
- Compliance with the Social Services (Complaints Procedure) (Wales) Regulations 2014 for Adult and Children Services Complaints.
- Feedback in terms of outcomes of complaints and service users.
- Further information in terms of compliments received.

DETAILED REPORT ATTACHED?

YES

Council Complaints Policy Annual Report 2022-23

IMPLICATIONS

I confirm that other than those implications which have been agreed with the appropriate Directors / Heads of Service and are referred to in detail below, there are no other implications associated with this report:

Signed: Jason Jones, Head of Regeneration, Policy & Digital
 Avril Bracey, Head of Adult Social Services
 Jan Coles, Head of Children & Families Services

Policy, Crime & Disorder and Equalities	Legal	Finance	ICT	Risk Management Issues	Staffing Implications	Physical Assets
YES	YES	NONE	NONE	NONE	NONE	NONE

1. Policy, Crime & Disorder and Equalities

Carmarthenshire County Council's Corporate Complaints Policy has been developed and published in line with the Complaints Standards Authority – Wales, "Concerns and Complaints Policy for Public Services Providers in Wales".

The Social Services Complaints Procedure (Wales) Regulations 2014 outline the procedure for handling complaints about Social Services issues in Wales.

The Local Government and Elections (Wales) Act 2021 requires the Governance and Audit Committee to:

- (a) review and assess the authority's ability to handle complaints effectively,
- (b) make reports and recommendations in relation to the authority's ability to handle complaints effectively.

2. Legal

The Administration and Law Division lead on the work with the Ombudsman for Wales and deal with any issues arising from complaints referred to the Ombudsman.

CONSULTATIONS

I confirm that the appropriate consultations have taken in place and the outcomes are as detailed below:

Signed: Jason Jones, Head of Regeneration, Policy & Digital
 Avril Bracey, Head of Adult Social Services
 Jan Coles, Head of Children & Families Services

(Please specify the outcomes of consultations undertaken where they arise against the following headings)

1. Scrutiny Committee request for pre-determination	No
If yes include the following information: -	
Scrutiny Committee	
Date the report was considered:-	
Scrutiny Committee Outcome/Recommendations: -	

2. Local Member(s)

No

3. Community / Town Council

No

4. Relevant Partners

No

5. Staff Side Representatives and other Organisations

No

CABINET MEMBER PORTFOLIO HOLDER(S) AWARE/CONSULTED	YES
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**Section 100D Local Government Act, 1972 – Access to Information
 List of Background Papers used in the preparation of this report:**

THERE ARE NONE

Council Complaints Policy Annual Report

2022-23

carmarthenshire.gov.wales

Foreword

This is our Corporate Complaints Annual Report for 2022-23, a document that details the complaints and compliments received by the Council during the financial year.

Our Corporate Complaints Team have continued to provide regular data to the Ombudsman's Complaints Standards Authority to identify trends and patterns in public service delivery.

Our Social Services Complaints process is governed by the Social Services (Complaints Procedure) (Wales) Regulations 2014 (the regulations) and Welsh Government's 'A guide to handling complaints and representations by local authority social services'. Adult social services complaints are managed by the Council's Communities Department and children's social services complaints are managed by the Corporate Complaints team.

The feedback that we receive from our residents is key to improving our services and we are grateful for all the complaints, compliments and comments that we receive as a Council.

It should be noted that public sector organisations are facing tremendous budgetary pressures, which we have not seen the likes of before in public service. For us in the Council, this brings particular challenges for service delivery in terms of capacity and resources at a time when demand for services is increasing.

I would like to close by taking this opportunity to thank our staff who work to support the Corporate Complaints and Adult Services Complaints process across the Council and for the service they provide every day to the residents of Carmarthenshire.

Councillor Philip Hughes

Cabinet Member for Organisation and Workforce

Principles

Carmarthenshire County Council's Corporate Complaints Policy has been developed and published in line with the Complaints Standards Authority – Wales, "Concerns and Complaints Policy for Public Services Providers in Wales".

The Social Services Complaints Procedure (Wales) Regulations 2014 outline the procedure for handling complaints about Social Services issues in Wales. This annual report includes information in relation to complaints received as part of this procedure.

The Policy aims to emphasise the following principles:

- To ensure that as many complaints as possible are resolved at **Stage 1**, as a local resolution
- To ensure that investigations follow the '**Investigate Once, Investigate Well**' principle.

Definition of a complaint

The definition of a complaint is an expression of dissatisfaction or concern:

- About a public service provider's action or lack of action
- Or about the standard of service provided
- Which requires a response
- Whether about the public service provider itself, a person acting on its behalf, or a public service provider partnership.

Setting the context

Our resources

The Complaints Team forms part of the wider Policy, Partnerships and Performance Team within the Regeneration, Policy and Digital Division. The team consists of two full time officers, supported by the Partnerships and Complaints Manager and the Policy and Involvement Manager. During the year, we have seen the nature of complaints becoming more complex and therefore the level of support required for departments has increased. At the end of 2022-23, the Partnerships and Complaints Manager was allocating 70% of their time to work related to complaints with the Policy and Involvement Manager allocating 10% of their time.

With regards to Adult Services, the Resolution and Complaints Manager works full time and the Service Improvement and Complaints Coordinator works three days per week. They are part of the wider Performance Analysis and Systems team.

An increase in numbers of complaints

During recent years, we have continued to see the number of complaints increase. The data below includes all corporate complaints and both Adult and Children services statutory complaints.

- 707 complaints in 2020-21 (during main period of COVID-19 pandemic)
- 930 complaints in 2021-22
- 1,451 complaints in 2022-23.

This increased number of complaints in turn affects our capacity as a team to support departments and undertake the analysis and developmental work that we wish to. We believe that the insight and data held by the Complaints

team holds significant potential in supporting departments in their service planning and in influencing the implementation of key strategic projects.

Impact of significant service change

One of the key areas where an increase in the numbers of complaints has been seen during this reporting period is within the Waste & Environmental Division. During 2022-23, 619 Stage 1 complaints were received with 5 complaints investigated as Stage 2.

The division has been working on the delivery of a transformational change in approach to ensure high quality recycling and improving our performance against statutory recycling targets.

The first phase of the waste strategy was to introduce three weekly glass collection at kerbside, a move to three weekly residual waste collection and a weekly collection of dry mixed recycling and food waste. The above changes came into force on 23 January 2023, and 503 complaints (from the total of 619 for the year) were received following the implementation of the service change.

It should be noted that it is not unusual to see a spike to complaints when a service change is introduced as the new arrangements establish themselves. However, the spike seen during this financial year as a result of the changes to waste collection was significantly higher than usual, likely compounded by the fact that all Carmarthenshire households were impacted by the changes at the same time.

Management information

Sharing of management information has been one of the key developments during the year, with the team preparing monthly reports for our Directors and Heads of Service, to ensure that services consider any complaints as part of their service planning and delivery. This detailed information also helps us identify any barriers or trends and to ensure that our residents receive timely responses and communication.

The Performance Observations Report, presented to Corporate Management Team on a quarterly basis, now includes key information on complaints alongside service performance information, in order for the Chief Executive and Directors to discuss any barriers to compliance and any issues relating to specific services. This enables any issues of concern to be escalated and dealt with in a timely manner.

We have also developed a corporate performance measure, which is included in the Information Technology and Corporate Policy Division's business plan (now known as the Regeneration, Policy & Digital Division following re-alignment). On a quarterly basis, we report on the number of complaints completed within statutory deadline, with this result being reported to Scrutiny through the performance management framework.

Improved compliments recording

There continues to be a concern that the good service provided every day by officers within the Council is not being represented. During the year, we have been looking at ways of updating our recording procedure to ensure our compliments are captured and that we are continuing to share this information with departments.

Increasing awareness

Following the 2022 Local Elections held in May, a specific session was held as part of the Member Induction process to raise awareness of the processes in place. Colleagues from the Ombudsman's Office also took part, alongside the Complaints Team and the Performance and Management Information Team within the Communities Department. Members of the Governance and Audit Committee were invited to attend, and a copy of the presentation was circulated to all.

In January 2023, the Complaints Team held a specific session for third tier managers and information management officers from the Department of Place and Infrastructure. 65 attendees were present. Further to the session, the department prepared further guidance and a flow chart for

managers, to ensure that complaints were dealt with in accordance with the policy and that clear communication is in place when resolving and responding to issues.

Feedback from the session was positive and we aim to provide further training on Stage 2 Investigations during 2023/24.

Complaints in relation to the Welsh language

The Corporate Complaints Team also manage any complaints received on lack of compliance with the Welsh Language Measure (Wales) 2011 or by the Welsh Language Commissioner and their office.

During 2022/23, six complaints were received in relation to a lack of Welsh medium services.

Complaints included services commissioned by the Council not being delivered bilingually and about the Welsh medium identity of the Council on social media.

During 2022-23, no Investigations of non-compliance under the Welsh Language Standards were undertaken by the Welsh Language Commissioner's Office.

1) Corporate Complaints

Our Complaints Policy provides a framework upon which we manage the complaints, compliments and comments received by the Council. At Stage 1, we aim to deal with all complaints as quickly as possible and within 10 working days.

If it is not possible to resolve a complaint at this stage, a Stage 2 formal investigation can then be instigated. We will aim to resolve / respond to concerns within 20 working days. However, if the complaint is more complex, the investigating officer will update the complainant and explain the revised timescales.

At the end of 2022-23, 169 complaints remained open on the system.

Complaints per Department				
Complaints related to the following departments:	Stage 1		Stage 2	
	Number of complaints	Number upheld	Number of complaints	Number upheld
Chief Executive	59	36	0	0
Corporate Services	75	20	2	1
Education & Children Services *	9	6	2	0
Place & Infrastructure	769	495	14	4
Communities *	410	266	9	2
Cross Departmental	7	3	1	1
Total:	1329	826	28	8

** This table does not include data in terms of Adult and Children Services complaints dealt with under the Social Services Policy. These are covered in sections 2 and 3 of the report.*

Response Times for Complaints per Department

Complaints related to the following departments:	Stage 1			Stage 2		
	Number of complaints	Number of complaints responded to within timescale		Number of complaints	Number of complaints responded to within timescale	
Chief Executive	59	36	(61%)	0	0	(0%)
Corporate Services	75	68	(91%)	2	0	(0%)
Education & Children Services	9	8	(89%)	2	0	(0%)
Place & Infrastructure	769	436	(57%)	14	1	(7%)
Communities	410	155	(38%)	9	0	(0%)
Cross Departmental	7	4	(57%)	1	0	(0%)
Total:	1329	707	(53%)	28	1	(4%)

Chief Executive

Complaints related to the following divisions:	Stage 1		Stage 2	
	Number of complaints	Number upheld	Number of complaints	Number upheld
Administration & Legal	2	2	0	0
Electoral & Registration Services	3	0	0	0
ICT & Corporate Policy	3	1	0	0
Media & Marketing	44	30	0	0
People Management	3	1	0	0
Regeneration	4	2	0	0
Total:	59	36	0	0

Corporate Services

Complaints related to the following divisions:	Stage 1		Stage 2	
	Number of complaints	Number upheld	Number of complaints	Number upheld
Financial Services	1	1	0	0
Revenues & Financial Compliance	73	18	2	1
Cross Department	1	1	0	0
Total:	75	20	2	1

Education & Children Services

Complaints related to the following divisions:	Stage 1		Stage 2	
	Number of complaints	Number upheld	Number of complaints	Number upheld
Access to Education	4	2	0	0
Education & Inclusion Services	1	0	0	0
Cross Department	4	1	2	0
Total:	9	8	2	0

Place & Infrastructure

Complaints related to the following divisions:	Stage 1		Stage 2	
	Number of complaints	Number upheld	Number of complaints	Number upheld
Business Support	3	1	1	1
Planning	31	8	8	0
Transport & Highways	116	26	0	0
Waste & Environmental Services	619	460	5	3
Total:	769	495	14	4

Communities				
Complaints related to the following divisions:	Stage 1		Stage 2	
	Number of complaints	Number upheld	Number of complaints	Number upheld
Homes & Safer Communities	110	46	6	0
Leisure	32	14	1	0
Housing Property & Strategic Projects	267	205	2	2
Cross Department	1	1	0	0
Total:	410	266	9	2

** This table does not include data in terms of adult services complaints dealt with under the Social Services Policy*

Cross Departmental				
	Stage 1		Stage 2	
	Number of complaints	Number upheld	Number of complaints	Number upheld
Cross Departmental	7	3	1	1

Reporting on timescales

Managing response times continues to be challenging, for a number of reasons. The increase in the number of complaints across the authority, alongside the complexity of issues, can make complying with the timescales set in our policy, difficult.

We will continue to monitor our response timescales and build on the data available in 2022/23 to provide further detail in our Annual Report for 2023/24.

During 2023-24, we will be developing a performance dashboard in order to present further breakdown of timescales for Stage 1 in future reports.

The data for Stage 2 investigations is noted below.

Stage 2 response timescales	
Timescales of responses:	Stage 2
	Number of complaints
Within 20 days	1
Within 2 months	11
Within 3 months	8
Within 4 months	4
Within 5 months	2
Within 6 months	0
Closed after 6 months but within 7 months	1
Closed after 9 months but within 10 months	1
TOTAL	28

Corporate Compliments

We receive many positive comments about our staff and the services we provide and Compliments are an important part of our learning as an organisation.

We therefore keep a record of the compliments we receive so that good practice and learning can be circulated across the Council. A total of 455 compliments were recorded during 2022-23.

From 1 April 2023, we will be recording all compliments received on the Info@Work system and therefore, comparative data will be available as part of future annual reports. The monthly reports provided to Directors will also include the compliments data.

2) Adult Services statutory complaints

Our Adults Services statutory complaints are managed in accordance with The Social Services Complaints Procedure (Wales) Regulations 2014. The “Guidance” referred to within this report is ‘A Guide to handling complaints and representations by local authority social services’ (2014).

The Guidance outlines the roles of individuals within the local authority when it comes to social services complaints. The Director of Social Services (namely the Director of Communities in Carmarthenshire County Council) has formal oversight of the complaints process and is responsible for reporting on complaints within their Annual Report. In Carmarthenshire County Council a Head of Service has been nominated on behalf of the Director to undertake the role of Senior Officer responsible for complaints to ensure compliance with the procedure.

The Resolution and Complaints Manager fulfils the role of Complaints Officer and has the responsibility of managing the procedures for handling and considering complaints for adult social services. They commenced in post in October 2022. It is required that they are independent of both professional line management and direct service providers.

Our aim is to increase learning within teams to improve the quality of the service provided and to reduce the volume of complaints received. In addition to this post the service has appointed a part-time Service Improvement and Complaints Coordinator to support the Resolution and Complaints Manager. Adult Services complaints continue to be supported by the wider Performance Analysis & Systems Team.

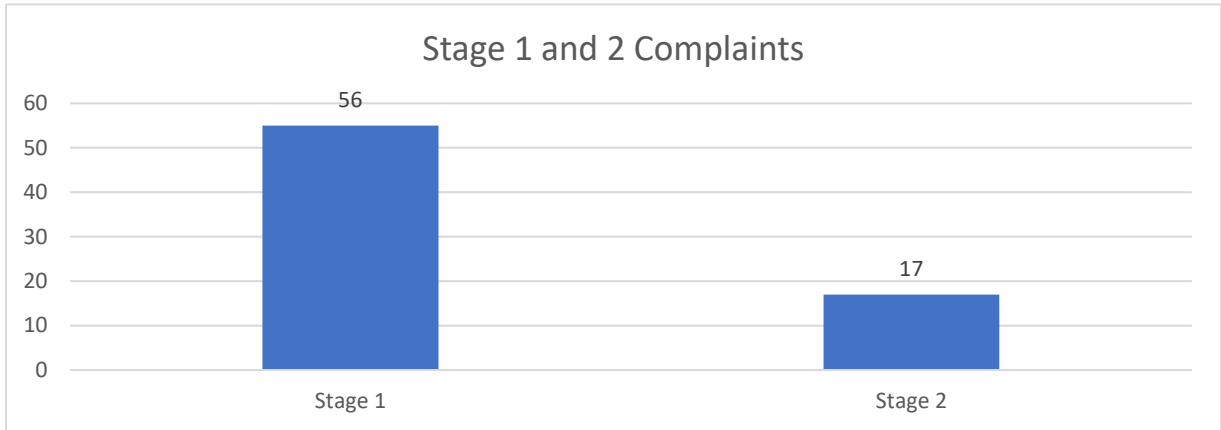
The Complaints Audit Group continues to meet on a quarterly basis and complaints information is included in the Directors annual report.

Adult Services Complaints 2022-23

A total of 73 complaints were received and recorded in relation to Adult Social Services between 1st April 2022 and 31st March 2023.

Summary

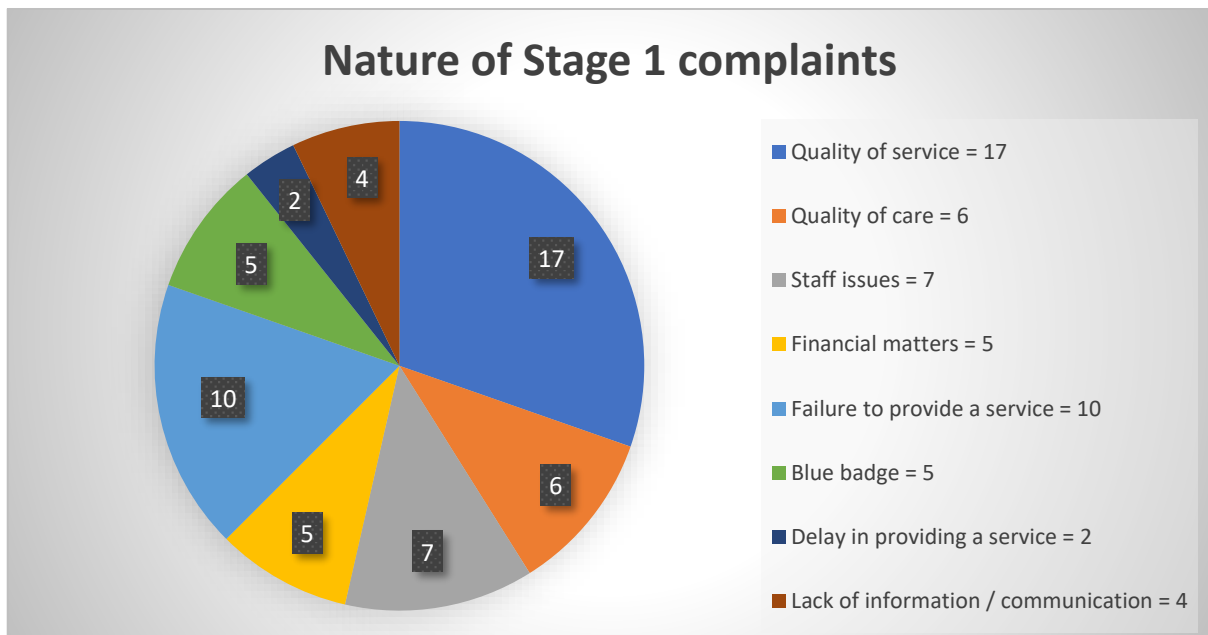
- 56 of the Adult Social Services complaints were considered at the Local Resolution Stage 1.
- 17 were investigated under the Formal Investigation of Stage 2.
- A further 41 contacts were dealt with by the department and recorded either as Redirects, No Further Action, On Hold pending safeguarding or Other.



The number of stage 1 and 2 complaints dealt with by the department shows an increase in both stage 1 and stage 2 complaints compared to the previous year, with almost double the number of stage 2 complaints being recorded.

Nature of Stage 1 complaints received

The illustration below identifies the nature of the 56 complaints considered under Stage 1 of the procedure in 2022/23.



Stage 1 Outcomes

Stage 1 complaints are closed by mutual consent, therefore no “upheld/not upheld” decision needs to be made. This is in keeping with the Ombudsman data returns. However, within the response letter tangible outcomes to the complaint are recorded and all actions are monitored.

Response to Stage 1 complaints within statutory timescales

The statutory timescale for all Stage 1 complaints (Local Resolution) is 15 working days from the date that the complaint is acknowledged. The discussion must take place within 10 working days and if there is a mutually acceptable resolution of the matter, the local authority must write to the complainant with details of the terms of the resolution within 5 working days.

This timescale may only be extended in exceptional circumstances with the agreement of the complainant. In 2022/23, 47 Stage 1 complaints were acknowledged within timescale with 9 acknowledged outside of this timescale. The majority of these were due to further enquiries being made with the relevant managers or the team being unable to establish contact with the complainants. It is now standard process for the complaint to be acknowledged prior to any further enquiries being made with managers. Of the 9 that fell outside of the 2 working day acknowledgement timescale, none were acknowledged outside of 5 working days.

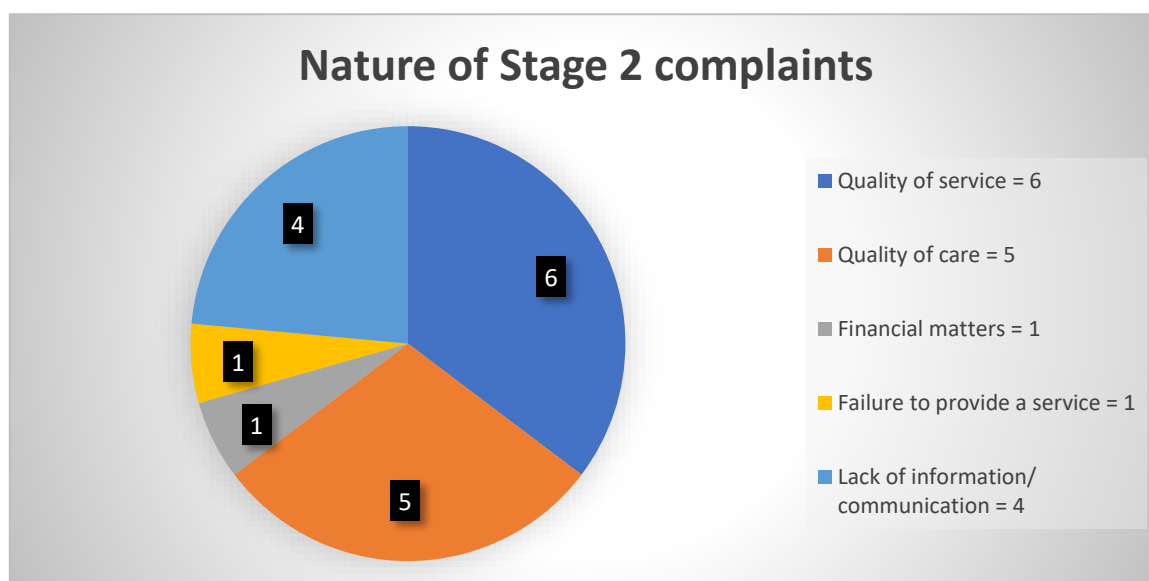
Stage 1 Complaints that have been concluded

At the end of 2022/23 we have closed a total of 51 Stage 1 complaints, 4 of which were outstanding from 2021/22 as they had been received in the last two weeks of March 2022. 37 (73%) of these complaints were closed within the statutory timescale including 13 that were concluded with an extension under exceptional circumstances, as agreed with the complainant.

Of the 14 (27%) that were closed outside of the statutory timescale, 13 of these delays were attributed to staffing issues such as absence and workloads and 1 was due to the staff member being unable to make contact with the complainant. On average Stage 1 complaints responded to outside of the statutory timescale were closed within 47 working days.

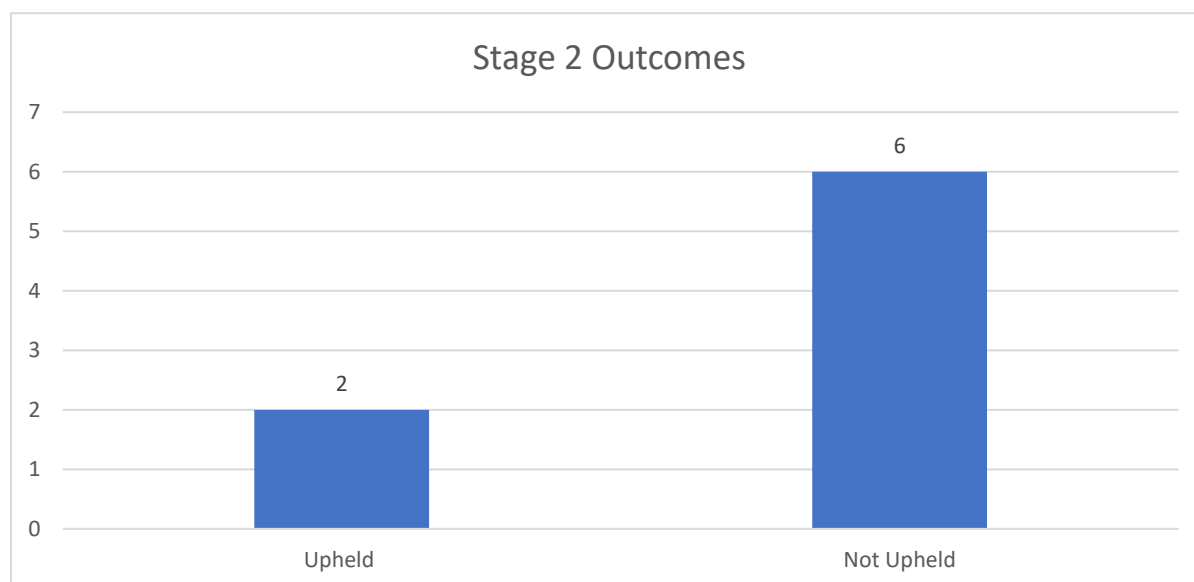
Nature of Stage 2 complaints received

The illustration below identifies the nature of the 17 complaints considered under Stage 2 of the procedure in 2022/23.



Stage 2 Outcomes

The Guidance states that the local authority must take responsibility for determining whether or not a Stage 2 complaint is upheld and the action to be taken as a consequence. 8 of the 17 Stage 2 complaints were concluded in 2022/23 with 2 upheld and 6 not upheld.



Stage 2 Timescales

In terms of statutory timescales, the local authority must compile a formal written record of the complaint within 5 working days of the date that it is received or moves from Stage 1 to Stage 2. The Formal Investigation stage must be completed, and a full written response issued to the complainant, within 25 working days of the start date. The timescale can only be extended in exceptional circumstances and the local authority must write to the Complainant to explain this. The full response must be issued as soon as possible and no later than 6 months from the date on which the complaint was received.

Stage 2 Complaints that have been concluded

At the end of 2022/23 we have closed a total of 8 Stage 2 complaints, none of which were closed within 25 working days but all of which were completed within 6 months due to the nature and complexity of the complaints and in order to ensure thorough investigations took place. The complainants were kept informed of progress. On average Stage 2 complaints were responded to within 66 working days.

Complaints received outside of the 12-month limit

The guidance states that:

A complaint [...] may be made up to 12 months after the date on which the matter which is the subject of a complaint [...] occurred; or, if later, the date on which the matter which is the subject of the complaint [...] came to the notice of the complainant [...] The time limit will not apply if the local authority is satisfied that there are good reasons for a

complaint [...] not being made within these time limits and despite the delay it is still possible to investigate the complaint [...] effectively and fairly.

In 2022/23 the local authority has not accepted nor declined any complaints on the basis that the matters referred to fell outside of the 12-month timeframe.

Complaint recommendations and lessons learned

The department log all of the recommendations from both Stage 1 response letters and Stage 2 reports and devise actions plans which are shared with managers to complete. The Resolution and Complaints Manager will follow up on these recommendations until they are complete.

Examples of recommendations and actions from 2022/23 are outlined below:

Recommendation

For staff to remain in communication with family members to ensure they are aware of the process of assessment and the stages.

Action

Discussion held in whole team meeting.

Recommendation

That CCC considers reviewing their "Fact Sheet 2: Moving into a Care Home A guide to Financial Assessment and Charges" to include in the CHC section details of who to contact if someone thinks they may be eligible for CHC funding.

Action

Just ASC page has been updated and this has also been incorporated into the CHC training that is delivered to staff within the Local Authority.

Recommendation

We recommend that all staff in Social Services, especially those involved in this investigation, are reminded about their statutory duty to provide information and evidence to Stage 2 investigators, especially key documentation such as assessments and care plans.

Action

Locality Manager has discussed this in the relevant Manager's meeting.

Resolution and Complaints Manager has informed IO that they can help facilitate the gathering and sharing of this information in future.

Complaints Awareness training has been developed for all staff along with some FAQ's and within this they are reminded of their duties regarding complaints.

Themes, trends and learning opportunities are identified and brought before the Process and Practice Board and then shared with team managers by the Resolution and Complaints Manager on a quarterly basis. If required, lessons learned events are held and chaired by the relevant Head of Service. There were no lessons learned events in 2022/23.

The following table illustrates the themes being identified from the complaints made with examples included from 2022/23:

Theme	Example
Lack of Communication	Following the outcome of safeguarding interventions.
Lack of Procedures (including procedures being out of date, insufficient etc)	Around communicating between different departments.
Not following Procedures	Around the inventory of belongings when a person arrives and departs a care home placement.
Lack of Training	Around effective communication for care home staff.
Lack of Resources	Concerning availability of care to support hospital discharges.

Ombudsman Complaints

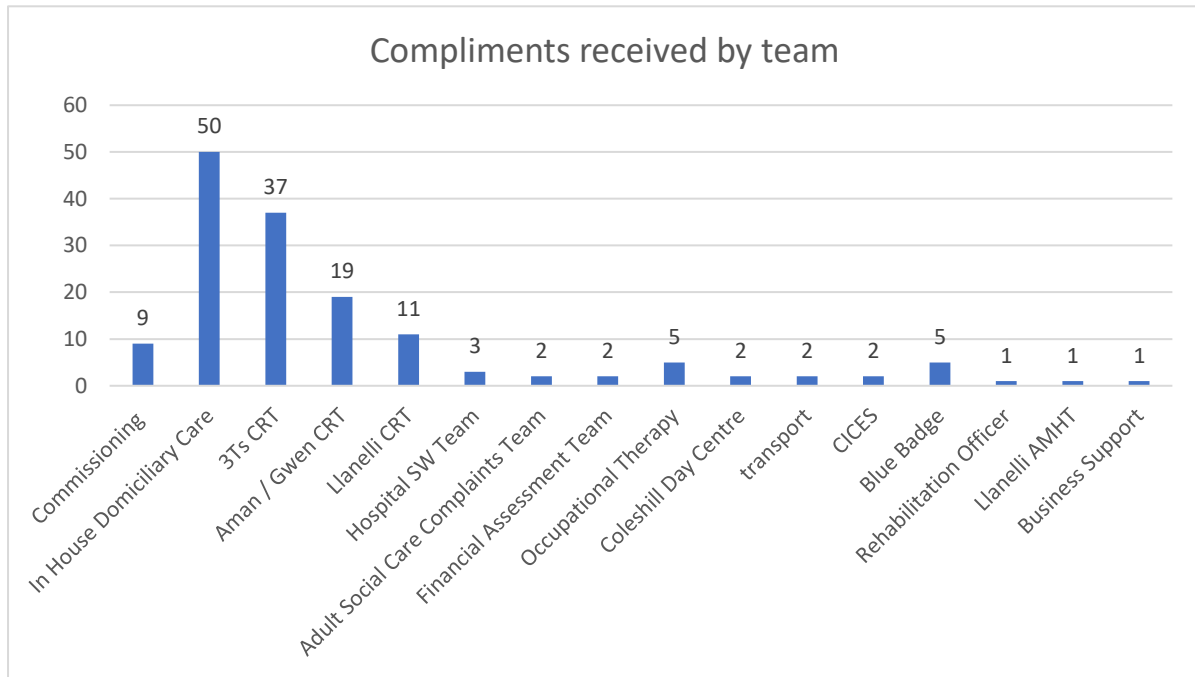
In 2022/23 three complaints have been escalated to the Public Services Ombudsman for Wales following completion of a Stage 2 investigation. The Ombudsman has not accepted any of these complaints and no further investigation took place.

Service Improvement

The Resolution and Complaints Manager commenced in post in October 2022 with the responsibility of coordinating processes relating to complaints and undertaking preventative work. The aim of this is to increase learning within teams to improve the quality of the service provided and to reduce the volume of complaints received. This role continues to be supported by the wider Performance Analyst & Systems team.

Adult Services Compliments

A total of 152 Adult Services compliments were received in 2022/23. The highest volume of compliments received are within the In-House Domiciliary Care Team. This number of compliments shows a slight decrease from 2021/22 (172 compliments received).



Examples of Compliments

- “Just a quick note to say thank you to you and the girls for the service you have provided to my mum. I would like to say a heartfelt thank you especially to [named staff] who have treated my mum with respect and love, and I know she was challenging at times! I cannot begin to show my thanks and gratitude to have been able to keep mum at home for these last few years. Thank you again for all your support.”
- “The family would like to thank the carers who did a fantastic job of looking after [named individual] and supporting her to remain living in her home. [She] appreciated their help and would often say so. They are extremely caring and skilled, an essential service to the Community and an absolute lifeline to many vulnerable people. We feel they are not valued and appreciated enough and felt they deserved recognition and a complement.”
- Diolch o galon ac hefyd am y galwadau heddiw.

3) Children Services Complaints

The Social Services Complaints Procedure (Wales) Regulations 2014 outlines the procedure for handling complaints about Social Services issues in Wales. This section includes complaints dealt with under the procedure in relation to Childrens Services.

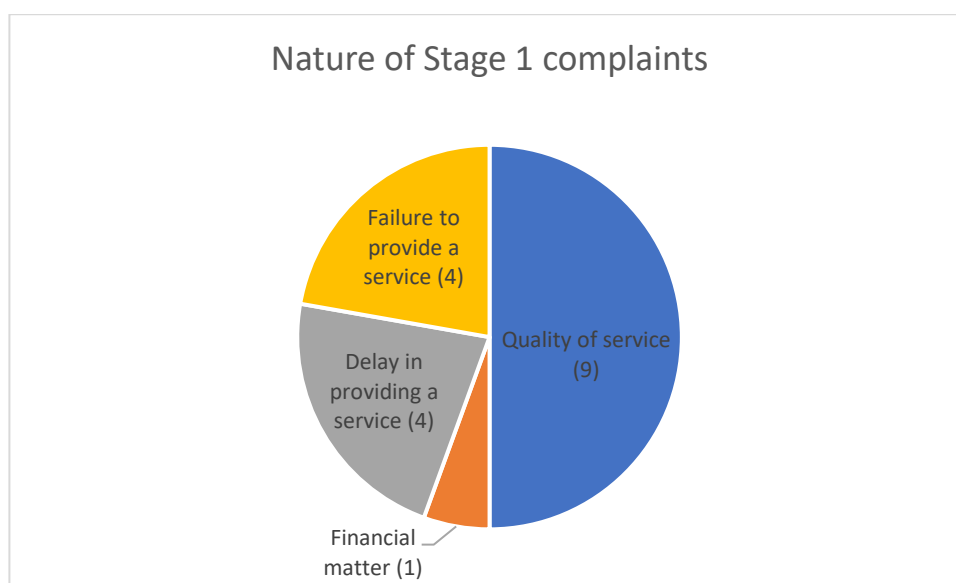
A total of 21 complaints were received and recorded at either Stage 1 or 2 in relation to Children and Family Services between 1st April 2022 and 31st March 2023.

Summary

- 18 of the Children and Family Services complaints were considered at the Local Resolution Stage 1.
- 3 were investigated under the Formal Investigation of Stage 2.

Nature of Stage 1 complaints received

The illustration below identifies the nature of the 18 complaints considered under Stage 1 of the procedure in 2022/23.



Response to Stage 1 complaints within statutory timescales

The statutory timescale for all Stage 1 complaints (Local Resolution) is 15 working days from the date that the complaint is acknowledged. The discussion must take place within 10 working days and if there is a mutually acceptable resolution of the matter, the local authority must write to the complainant with details of the terms of the resolution within 5 working days.

This timescale may only be extended in exceptional circumstances with the agreement of the complainant. At present every complaint received by email is acknowledged by an automated email reply. A review of the

acknowledgement process is to be undertaken by the Corporate Complaints Team and the Childrens Services Division.

Stage 1 Complaints that have been concluded

At the end of 2022/23 we have closed a total of 18 Stage 1 complaints. 7 of the complaints were closed within the statutory timescale and 11 were concluded outside of those timescales. With the 11 out of timescale, agreement was sought and given by the complainants.

The reasons that these were concluded out of timescales was attributed to staffing issues such as absence and workloads; some of the situations were complex and needed exploring to ensure the complaint was considered by the correct officer.

The majority of the complaints were resolved by explaining the processes clearly to the complainant or by improving the communication between the social worker and the complainant.

The outcomes of Stage 1 complaints were provided in writing to all complainants.

No complaints were received outside of the 12 months time limit during 2022/23.

Stage 2 Investigations

The statutory timescale for all Stage 2 complaints (Independent Investigations) is 25 working days from the date that the complaint is acknowledged. During this time frame we had three Stage 2 Investigations, all of which were concluded within the timescales.

Ombudsman Complaints

During 2022/23, one complaint was escalated to the Public Services Ombudsman for Wales following completion of a Stage 1 investigation. This matter was discontinued by the Ombudsman on the basis that it was premature and the file was closed.

Children Services Compliments

Children Services receive a number of compliments noted both by children, families and professionals that we work with. There's been numerous examples of Judges expressing their gratitude for the work and time that our social workers dedicated to the families that they work with, however, we do not always formally record these as compliments.

Below is a summary of some of the compliments that we have formally recorded.

Examples of Compliments

- “It’s a shame to see [social worker’s name] go. I feel she’s helped me talk about my problems and made me realise that this is ok and ok to ask for help. I do not feel I have had to deal with everything myself and [social worker’s name] has opened by eyes to the benefit of having social workers when needed and realising that it’s not a bad thing when things aren’t good. I have been able to open up to [social worker’s name] and this has helped me massively, I trust [social worker’s name] and she always prepares me for situations I get anxious about. I feel [social worker’s name] has been very hands on and amazing. I will miss [social worker’s name].”
- “...., [named individual] has been respectful, understanding, open minded and she hasn’t judged me. [named individual] will say it as it is but always in a nice way. I feel like I could tell her what was going on and feel safe by doing this.”
- “[social worker’s name] has been able to make and sustain a safe and trusting relationship with a very unregulated and anxious young girl who finds it extremely difficult to trust adults. This is due to [social worker’s name] excellent skills in communication and engagement and his determination to know her. His commitment and dedication to her has been unwavering and extends well beyond working hours.”
- “The emotional support and commitment [social worker’s name] have shown [named individual] since he has been open has been more than I could have asked from you. [named individual] has been so fortunate to have you by his side supporting him during the most difficult time in his life. You have been the one positive constant for him from his time at home, to his removal, police interviews, concerns in school, contact with mum/extended family and placement moves. I know that this has not always been easy for you but you have always prioritised [named individual] and you are his strongest advocate.”
- “I just wanted to thank you and your Pods for the hard work that you do. As you know, post pandemic times has brought its challenges for us all but particularly for Social Workers! Commitment, hard work and perseverance has made a real difference to the children that we work with, and several people including Foster Carers have commented on how Social Workers go over and above their remit to ensure that the children’s needs are met. I guess at times it’s tough and lonely at ground level, so, I think Social Workers should know that their hard work is appreciated.”

4) Redirects

The Corporate Complaints Team also deal with a high number of redirects whereby requests reach the team which are not directly linked to the corporate complaints process.

A member of the public may consider a specific issue to be a complaint where it is actually a request for a service or for further information.

Redirects also include concerns that cannot be addressed via the complaints process for a specific reason, for example, something that relates to a Policy decision or if there is a more appropriate method of redress. The team redirect these requests to the relevant services.

Redirects per Department	
Redirected communication related to the following departments:	
Chief Executive	53
Corporate Services	74
Education & Children Services	52
Place & Infrastructure	758
Communities	321
Cross Departmental	46
External to the Authority	38
Total:	1342

5) Ombudsman for Wales

Following the formation of the Complaints Standards Authority (CSA) under the Ombudsman (Wales) 2019 Act, all public authorities across Wales are required to report their complaints activity to the Ombudsman's office on a quarterly basis. This information is available on the Ombudsman's Complaints Standards Authority webpage.

Complainants are also able to approach the Ombudsman's office directly and the information provided by the office is noted below:

- The number of complaints received by the Ombudsman was 53.
- The number of complaints referred to the Ombudsman per 1,000 residents in Carmarthenshire is 0.28%.

The following table shows the outcomes of the complaints which the Ombudsman closed for the Local Authority in 2022-23.

This table shows both the number, and the proportion that each outcome represents for the Local Authority.

Outcome	Number	% share
Out of jurisdiction <i>(The complaint is not within the Ombudsman's jurisdiction)</i>	6	10%
Premature <i>(Complainants are asked to contact the organisation directly as it appears that the organisation has not previously had a reasonable opportunity to consider the complaint)</i>	27	45%
Other case closed after initial consideration <i>(There may be an alternative route of appeal or a legal process has commenced or the case may not be timely)</i>	20	33%
Early resolution / voluntary settlement (noted as Interventions in the Ombudsman's data) <i>(If the body has not had an opportunity to consider and respond, it is unlikely that the Ombudsman will consider a complaint)</i>	7	12%
Discontinued	0	0%
Other reports – not upheld	0	0%
Other reports – upheld	0	0%
Total number of closures*	60	

* Total number varies due to crossover between financial years – 7 complaints carried over from 2021-22.

8) Our Learning

- Complaints provide valuable feedback and are viewed by our staff as a positive opportunity to learn from experiences. This helps to drive continual service improvement and to prevent similar things happening again.
- For our customers, communication and regular feedback are integral to good services. Customers understand the service pressures that the public sector are facing; however, they must be kept up to date on issues in relation to the services that they use.
- Services and information must be accessible, with different access points and ways of communicating. We must continue to provide and develop a wide range of options for people to contact us.
- For our staff, complaints provide a first-hand account of the customer's views and experience, and resolving complaints early saves resources and creates better customer relations.
- Our colleagues across the Council need access to timely data and information so that they can support the implementation of the Corporate Complaints Policy.
- In terms of Adult Services Complaints, when recommendations are made, the department log these on an action plan which is sent out to the teams to follow up. Trends and learning opportunities will be identified from these recommendations and then brought to Process and Practice Board and subsequently disseminated in team meetings on a quarterly basis by the Resolution and Complaints Manager. In terms of governance the Complaints Audit Group continues to meet on a quarterly basis and complaints information is included in the Director's annual report.
- Any recommendations from an Adult Services Stage 2 report are included in an action plan which is sent out to managers to complete. If there are issues that need addressing, we will hold a lessons learned event which is chaired by the Head of Service. This is for best practice and to ensure the teams learn from the complaint. Currently there has been one lessons learned event held following the completion of a complex Stage 2 complaint.

9) Our Future Priorities

We will continue to review the Complaints service throughout 2023-24 and make any necessary changes to ensure that our complaints process remains customer focused and that the Council is providing the best service possible. Below are some of our priorities moving forward so that we can achieve these goals.

Sharing information

A significant increase has been seen in the number of complaints received by the Council (56% between 2021-22 and 2022-23). We are of course mindful of the specific increase within Waste & Environmental Services as a result of a service transformation; however, there is an increase across all departments.

As a team, we are constantly looking at ways to improve data collation in order to improve sharing of information with relevant service departments and to improve response times to complainants.

We will review the Process and Practice Board and Complaints Audit Group arrangements utilised for Adult Social Care complaints and develop a means to introduce a similar arrangement for corporate complaints in order to fully engage departmental lead officers and Heads of Service on key learning points and patterns from complaints.

Service user communication

During 2022-23, we have seen a clear trend in the number of complaints received relating to lack of communication and sharing of information with our residents. Closing the loop in terms of feedback, timescales, appointments etc is key and often, the lack of communication is the root of the complaint, rather than the service provided. This was a particular trend in relation to property Repairs complaints and was reported as part of quarterly performance monitoring arrangements.

It is therefore pleasing to note that we have seen an improvement with the situation around complaints relating to Property Repairs, with an improvement in the handling of complaints when received. Introducing the Housing Repairs Scheduling Team Leader's role at the end of January 2023 has played a key part in this as they have focused on improving customer care and complaints co-ordination and management. Further developments in complaints management have continued to positively impact. Often just knowing how things stand in terms of timescales leads to increased satisfaction from residents.

Further details on progress in this area will be provided in the 2023-24 annual report.

Developing guidance for Investigating Officers

During 2022-23, the team have been collating information and looking at specific areas of improvement for inclusion in the guidance for Investigating Officers. This guidance will be prepared for those undertaking investigations into Stage 1 and Stage 2 complaints and will define how complaints and compliments should be identified, recognised, recorded and reported for improved consistency across the organisation. Advice and support will also be given on completing investigations.

Monitoring timescales

Our performance management information and performance indicator shows a decline in our compliance with the corporate policy timescales. We recognise that capacity is an issue, not just for the Complaints Team (2 FTE posts) but across the Council and that appointing officers to investigate both at Stage 1 and Stage 2 can be a challenge.

We are currently not recording data to be able to report on the exact length of time which individual complaints run over by; however, we will be looking to introduce arrangements to do so during 2023-24. This evidence is essential as service improvement information for our departments and in improving our understanding of the challenges faced when responding. These are issues that we will look into during the next financial year.

Adult Services Complaints Priorities

In March 2023 the Adult Services complaints team underwent an internal audit and, although they are currently awaiting the final report, some initial recommendations have been made. A detailed update will be provided in the annual report for 2023-24.

It has been recommended that the team produce a procedural document based on the legislation and guidance and this will be a priority going forward.

Another recommendation is that complaints training should be offered to all staff. This is an area that the team have already been developing and it is planned that the following training will be offered on a regular basis:

- Complaints awareness training for all staff
- Stage 1 investigators training
- Stage 1 investigators training for providers.

In addition to the audit recommendations the team are also in the process of moving all complaints recordings from an Excel spreadsheet to the Eclipse Social Care Case Management System. The motivation behind this is to ensure all records are contained within a central location and to utilise the system to ensure accurate reporting of information.

There will also be a focus on preventative work to increase learning from complaints, within the teams, to improve the quality of the service provided and reducing the number of complaints received.

Children Services Complaints Priorities

During 2023/24 we will evaluate the process through which we record and manage our Children Services complaints. We recognise that the link between the support provided by the Corporate Complaints Team and the strategic direction given by Children Services needs to be further strengthened.

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GOVERNANCE & AUDIT COMMITTEE

15 DECEMBER 2023

PROGRESS ON REGULATORY REPORT RECOMMENDATIONS

Purpose:

To outline progress on regulatory report recommendations.

THE COMMITTEE IS ASKED TO:-

To review and assess the information contained in Report and provide any recommendations, comments, or advice to the Cabinet Member and / or Director.

Reason(s)

Under the Local Government Act (Wales) 2011, the audit committee should receive the reports from the external auditors and follow up their recommendations. Paragraphs 9.16 to 9.19

CABINET MEMBER PORTFOLIO HOLDER:-

Cllr Philip Hughes, Cabinet Member for Organisation and Workforce

Directorates:	Designations:	Tel Nos. / E-Mail Addresses:
Chief Executive / Corporate Services / Place & Infrastructure / Communities		
<u>Names of Heads of Service:</u>		
Jason Jones	Head of Regeneration, Policy & Digital	JaJones@carmarthenshire.gov.uk
Daniel John	Head of Environmental Infrastructure	djohn@carmarthenshire.gov.uk
Chris Harrison	Head of Strategic Joint Commissioning (Pembrokeshire and Carmarthenshire)	Chris.harrison@pembrokeshire.gov.uk
Linda Rees Jones	Head of Admin & Legal	lrjones@carmarthenshire.gov.uk
Paul R Thomas	Assistant Chief Executive	prthomas@carmarthenshire.gov.uk
Rhodri Griffiths	Head of Place and Sustainability	RDGriffiths@carmarthenshire.gov.uk
Helen Pugh	Head of Revenues and Financial Compliance	HLPugh@carmarthenshire.gov.uk
Report Author: Robert James	Strategic Performance Manager	RNJames@Carmarthenshire.gov.uk

GOVERNANCE & AUDIT COMMITTEE
15 DECEMBER 2023

Progress on Regulatory Report Recommendations

SUMMARY OF PURPOSE OF REPORT.

1. The Council monitors regulatory report recommendations on its Performance Information Monitoring System (PIMS).
2. Contained within the report are:
 - on-going recommendations from past reports that are still active.
 - recommendations that have been completed and closed during the last year.
3. There are two main types of report:
 - National reports. Any recommendations relevant to Carmarthenshire and a Council response prepared will be monitored for progress on PIMS.
 - Local reports specific to Carmarthenshire County Council.
4. Some regulatory report recommendations have been summarised for the purposes of this report. The original full recommendations can be viewed in the original reports which have previously been reported to Governance & Audit Committee or available on the Audit Wales website.

DETAILED REPORT ATTACHED?

YES

IMPLICATIONS

I confirm that other than those implications which have been agreed with the appropriate Directors / Heads of Service and are referred to in detail below, there are no other implications associated with this report:

Signed: Jason Jones, Head of Regeneration, Policy and Digital

Policy, Crime & Disorder and Equalities	Legal	Finance	ICT	Risk Management Issues	Staffing Implications	Physical Assets
YES	YES	NONE	NONE	NONE	NONE	NONE

1. Policy, Crime & Disorder and Equalities

Item 6 of the terms of reference of the Governance and Audit Committee requires oversight of the Authority's external audit arrangements, including:

- monitoring the adequacy and effectiveness of the External Audit service and to respond to its findings;
- discuss with the external auditor the nature and scope of the audit of the County Council's services & functions, and consider the external audit fee and terms of engagement;
- receiving and considering external audit reports and management letters and advising Full Council as appropriate;
- monitoring Management's response to the external auditor's findings and the implementation of the external auditor's recommendations (*the purpose of this report*)

2. Legal

The Local Government Act (Wales) 2011 – Statutory Guidance identifies that Audit Committee should:

- receive the reports from external auditors and follow up their recommendations for the year.

CABINET MEMBER PORTFOLIO HOLDER(S) AWARE/CONSULTED	YES	
Section 100D Local Government Act, 1972 – Access to Information		
List of Background Papers used in the preparation of this report:		
Title of Document	File Ref No.	Locations that the papers are available for public inspection
Audit Committee Effectiveness - Carmarthenshire County Council - July 2018.		Link
Statutory Guidance from the Local Government Measure 2011 Chapter 9		Link

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REGULATORY RECOMMENDATIONS

ANNUAL REPORT 2023

(from December 2022 to December 2023
 ON-GOING and COMPLETED recommendations)

FOR AUDIT & GOVERNANCE COMMITTEE

15TH DECEMBER 2023

REGULATORY RECOMMENDATIONS		
	NO.	%
ON TARGET	29	85%
OFF TARGET	5	15%
TOTAL	34	

INDEX

RECOMMENDATIONS

that are on-going/been completed during the last 12 months

Audit Wales	REPORT	PAGE
National	How Local Government Uses Data (Dec 18)	3
Local	Review of Risk Management Arrangements (July 19)	3
National	'Raising Our Game' - Tackling Fraud in Wales (July 20)	4
Local	Review of Waste Services – CCC (July 21)	4
Local	Regenerating Town Centres in Wales (Sep 21)	5
National	Direct Payments for Adult Social Care (April 22)	7
Local	Review of Scrutiny (July 22)	8
Local	Springing Forward – Workforce Management (Aug 22)	8
Local	Assurance & Risk Assessment Progress Update – Carbon Reduction (Oct 22)	9
National	Time for Change – Poverty in Wales (Nov 22)	9

How Local Government Uses Data (Dec 18)

Completed 31/12/2022

Action	14409	Target date	31/12/2022 (original target 31/03/2020)
Action promised	Upskill staff: LA's: to identify staff who have a role in analysing & managing data to remove duplication & free up resources to build & develop capacity in data usage; & to invest & support development of staff data analytical, mining & segmentation skills		
Comment	This is an important element of the Data Management and Insight Strategy, and work has already commenced in this regard. In Oct. 2022 a cohort of 18 members of staff from various departments took part in a series of 4 half day training sessions arranged by the Data Insight team and facilitated by Data Cymru. This provided an opportunity to understand the range of skills available to us within the organisation and allowed for the development of good working relationships between the Data Insight team and wider colleagues. Over time this will strengthen our capacity and capabilities with regards to data and its use. Although this action is depicted as complete given that the first round of training is complete, up-skilling staff will be an ongoing activity.		
Service Head: Jason Jones		Performance status: On target	

Completed 30/06/2023

Action	14407	Target date	30/06/2023 (original target 31/03/2020)
Action promised	Data Culture: LA's need: to have a clear vision that treats data as a key resource; to establish corporate data standards & coding; to undertake an audit; & create a central integrated customer account as a gateway to services		
Comment	The draft Data Management and Insight Strategy has been developed and its underpinning principles continue to drive the team. Actions to address this Audit Wales recommendation have been embedded into business plans. The last 18 months have been positive in terms of defining our role and progress has been made through supporting with some key pieces of work (i.e. annual report) and driving forward the development of some key strategic projects (i.e. Corporate Data Suite) which involved undertaking an audit of available measures. This work will continue in the coming months as we consolidate our position within the organisation, which is especially important in our aim of establishing corporate data standards.		
Service Head: Jason Jones		Performance status: On target	

Action	14410	Target date	30/06/2023 (original target 31/03/2020)
Action promised	Data-driven decision-making culture: LA's: to set data reporting standards to ensure minimum data standards underpin decision making; and to make more open data available		
Comment	This continues to be an ongoing priority for the Data Insight Team and actions to address this Audit Wales recommendation have been embedded into our business plan. Building on the progress made over the last 18 months with regards to understanding what data is available to us, we are now able to start exploring options with regards to the visualisation and wider accessibility of this data. This is being actioned through the development of a 'Corporate Data Suite' which will exist as a Power BI dashboard. The dashboard will be available to senior leaders and senior officers and support in evidence-based decision making. The suite takes account of a range of data. In conjunction to this, we continue to develop the offer on our Research and Statistics Pages of the website and provide ad-hoc support to departments, services and members as the need arises.		
Service Head: Jason Jones		Performance status: On target	

Review of Risk Management Arrangements (July 19)

On-going

Action	14302	Target date	29/03/2024 (original target 31/03/2020)
Action promised	AUDIT WALES: Procedures and Guidance: The Council should develop suitable procedures and guidance to underpin its risk management strategy to ensure that risk management is consistently embedded across the organisation.		
Comment	Awaiting final translation of all Risk Management documents for inclusion on the Risk Management Intranet page. The Risk Management Strategy 2018-2022 is in the process of being updated.		
Remedial Action	Awaiting amendments from original translation.		
Service Head: Helen Pugh		Performance status: Off target	
Action	14307	Target date	29/03/2024 (original target 31/03/2020)
Action promised	AUDIT WALES: The Council to Improve Effectiveness by: training staff; regularly seeking assurance on effectiveness of all aspects of its arrangements & acting on findings; & embedding process for identifying lessons learned & sharing good practice across organisation		
Comment	Bid forms are being updated to include what risks are mitigated and how, and after completion how they can be demonstrated. Officers invited to attend Steering Group to provide feedback.		
Remedial Action	Slight delay in finalising of Bid forms. Due to meet colleagues in Education and Children Services to improve process.		
Service Head: Helen Pugh		Performance status: Off target	

Completed 30/06/2023

Action	14303	Target date	30/06/2023 (original target 31/03/2020)
Action promised	Risk Appetite: The Council should define its corporate risk appetite to ensure that it manages risks and opportunities effectively.		
Comment	Final document approved by CMT and Governance & Audit Committee.		
Service Head: Helen Pugh		Performance status: On target	

'Raising Our Game' - Tackling Fraud in Wales (July 20)

Completed 31/03/2023

Action	14750	Target date	31/03/2023 (original target 31/03/2021)
Action promised	Policies & Training: Staff working across the Welsh public sector should receive fraud awareness training as appropriate to their role in order to increase organisational effectiveness in preventing, detecting & responding to fraud.		
Comment	Screen saver loaded on all Carmarthenshire County Council computer equipment to highlight/communicate the message to stamp out fraud, corruption and theft within the council and from external sources. We will continue to explore opportunities for raising awareness of fraud across the authority.		
Service Head: Helen Pugh		Performance status: On target	

Review of Waste Services – CCC (July 21)

Completed 31/03/2023

Action	15225	Target date	30/06/2022
Action promised	R7(5): Waste Strategy-It develops and implements an engagement strategy focusing on the behavioural change required for the successful launch and adoption by the public of its new strategy (the Welsh Government Blueprint collection model)		
Comment	The development and implementation of an engagement strategy for behavioural change to launch and adopt the waste service change has occurred. A communication and engagement plan has been rolled out in quarter 4 as a result of the waste changes roll out which started from 23rd January 2023. This service change is an interim change ahead of the main waste strategy service change aligning with Wales Government blueprint methodology for domestic waste collections. Information packs containing letters, calendars and recycling guidance leaflets have been issued to all households, community group talks have been carried for example with; sheltered scheme residents, disability groups, town and community councils, multi-cultural group. Door knocking and face to face communications with individual residents across the County has and is continuing. A series of hwb engagement dates in place where officers attend all three of the principal hwbs every Monday to engage with residents about waste related matters. Waste, cleansing, enforcement, customers services, complaints and business support staff briefings have taken place with over 30 sessions taking place to inform staff members of the changes. Five online and face to face meetings have taken place with elected members and an online meeting with Tyisha steering groups. Text and email alert messages is in operation, reminding residents of their next collection days and a waste hub has been created to manage any telephone and email enquiries regarding the service change in order to support residents with the changes and increase in recycling participation.		
Service Head: Daniel W John		Performance status: On target	

Regenerating Town Centres in Wales (Sep 21)

Completed 31/03/2023

Action	15232	Target date	31/12/2023
Action promised	In line with the Audit Wales Report Regenerating Town Centres in Wales – National Report Sept 2021, recommendation 6, we will use the regeneration tool to self-assess our town centre regeneration work where necessary		
Comment	Regeneration has led in the preparation of town centre recovery plans for Ammanford, Carmarthen and Llanelli, which have been to public consultation and endorsed by Cabinet on the 17/01/22. In addition, Regeneration has been leading on developing the “Ten Towns” plans. All these plans have acknowledged the changes occurring in town centres that have been accelerated by the pandemic, Brexit and other market forces. A further Placemaking Plan for Burry Port has been drafted and will be taken through an appropriate sign off process to allow the town to access potential funding alongside the other 13 towns within the County. We have used and will continue to make use of the regeneration tool to support our work where appropriate.		
Service Head: Jason Jones		Performance status: On target	

Closed 31/03/2023

(The following 2 Recommendations were closed without being 100% as they have been superseded by the on-going 2023/24 Delivery Plan actions below)

Action	15146	Target date	31/12/2024
Action promised	Review existing town centre master-plans for 3 primary town centres & produce Recovery Master-plans. Commence delivery of short, medium & strategic interventions. Projects: Carmarthen Hwb, CRF - Revitalise Rhydaman; Towns & Growth; Llanelli		
Comment	Recovery plans have been developed for Ammanford, Carmarthen and Llanelli, in partnership with town task forces/forum and endorsed by Cabinet. The projects under the UK Government’s Community Renewal Fund (CRF) have been completed, which include Carmarthenshire Towns Recovery and Growth Pilot, Supporting the Welsh Language in Business and Communities, Revitalise Rhydaman, Business Bank Sir Gar and Regenerating Llanelli. Under the Levelling Up Fund, Carmarthenshire have been successful in the following bids, firstly the Tywi Valley Path from Llandeilo to Carmarthen and secondly a joint bid with Pembrokeshire County Council for new Public Service Hwbs in Carmarthen and Pembroke town centres. A further two levelling up bids were submitted in Llanelli, but unfortunately the bids were unsuccessful. Shared Prosperity funding has been secured for the 3 primary town centres and applications have been invited to bid for the available funding. Funding includes town centre vacancy fund, an events fund, Business Grants and a Business Renewable Energy fund. In addition, we are working with key stakeholders through their respective town centre task forces and forums to deliver place projects through the shared prosperity fund.		
Service Head: Jason Jones		Performance status: On target before being closed	

Action	15228	Target date	31/03/2025
Action promised	In line with the AW Report Regenerating Town Centres in Wales – National Report Sept 2021, recommendation 4, we will through the multi-disciplined corporate enforcement group implement the Empty Property Action Plan, using potential loan funding from WG’s Empty Property Management Fund to utilise necessary enforcement powers where appropriate		
Comment	Carmarthenshire have completed the training provided and subsequently developed an Empty Property Action Plan for enforcement within town centres linked to the Transforming Towns agenda. Carmarthenshire have an Enforcement Group in place, made up of officers from a wide range of departments aimed to tackle the empty properties in the County. The second meeting took place on 27th September 2022. The group are tasked with working through a Property Priority list originally consisting of 27 problematic properties mixed between commercial and residential across the County, mostly within the primary towns. Meetings have been held with Welsh Government officials to target specific buildings and the option of utilising specific consultant support alongside a loan has been offered. To date the group have started working their way through the properties and through collaborative working 4 commercial properties have subsequently been unlocked and are now occupied. A full update was provided to WG in December 2022. As the group progresses there will be consideration made regarding requests to add properties to the list. A full Enforcement group meeting took place in January 2023 to work through adding / removing properties from the current list. In March 2 further properties in Llanelli had received positive outcomes from enforcement action to tidy up the properties. The review exercise was beneficial, the properties on the list are the hardest to reach. In addition, there is a separate list of vacant commercial properties within the primary town centres which we will aim to unlock by contacting property owners and highlighting potential funding such as the Transforming Towns Loan and Shared Prosperity Funding.		
Service Head: Jason Jones		Performance status: On target before being closed	

On-going (2023/24 Delivery Plan actions)

Action	16338	Target date	31/03/2025
Action promised	Deliver the Llanelli masterplan actions and continue to support and develop new initiatives and projects through direct delivery and by supporting third parties with available sources of funding. (CV36)		
Comment	We continue to deliver the actions relating to the Llanelli recovery plan. 1 project linked to the central Square is being developed through the SPF Place Tackling Towns funding. We have also applied for WG Transforming Towns Placemaking funding to complete feasibility studies and works where necessary. Two applicants have submitted an expression of interest for the Transforming Towns Placemaking Funding. 3 applicants have expressed an interest in the SPF vacant property funding, 1 of which has progressed to a full application. The Llanelli Task Force continues to meet on a quarterly basis. A productive walkaround has ensured areas of concern within Llanelli have been tackled through support from cleansing and highways. A prioritised long list of actions is being shared between Economic Development and Environment. The Economic Development team are supporting with weekly recording and reporting of town centre related support required to all appropriate departments. Five events have been supported through the		

Comment	The former YMCA building is under refurbishment and expected to complete in 4th quarter of 2023/4. The development provides 4 ground floor retail units and 4 first floor office units to deliver 1000sqm of commercial floorspace to accommodate up to 50 jobs, as well as 8 residential units. Commercial opportunities will be advertised in the coming months and residential element let through the Housing Options team in line with local lettings policy to council tenants. Construction on the Market Street North site recommenced 18th September 2023 with an anticipated 18-month (65 weeks) build programme. The development will provide 340sqm commercial floorspace in 5 commercial units with capacity to accommodate 17 jobs and 10 residential units.		
Service Head: Jason Jones		Performance status: On target	
Action	16339	Target date	31/03/2025
Action promised	Deliver the Carmarthen masterplan actions and continue to support and develop new initiatives and projects through direct delivery and by supporting third parties with available sources of funding. (CV38)		
Comment	We continue to deliver the actions relating to the Carmarthen recovery plan. 3 projects are being developed through the SPF Place Tackling Towns funding. We are also applying for WG Transforming Towns Placemaking funding to complete further projects and works where necessary. A condition survey for the Castle has been procured and an inception meeting is expected to take place early October 2023. An internal group are considering revised options for the space at Jacksons Lane Square following discussions with businesses using the outdoor area. One applicant has submitted an expression of interest for the Transforming Towns Placemaking Funding. One applicant has applied for SPF Vacant property funding which has subsequently been withdrawn. The Carmarthen Town Regeneration Forum continues to meet on a quarterly basis. A productive walkaround has ensured areas of concern within Carmarthen have been tackled through support from cleansing and highways. A prioritised long list of actions is being shared between Economic Development and Environment. The Economic Development team are supporting with weekly recording and reporting of town centre related support required to all appropriate departments. Works to the kiosks on Chapel Street have been completed, following open market advertising 3 businesses have taken handover of the units and occupied the kiosks at the end of September 2023. All businesses will be occupying the kiosks for a maximum of 12 months, during which time business engagement and opportunities to expand into other properties within the town will be supported.		
Service Head: Jason Jones		Performance status: On target	
Action	16340	Target date	31/03/2024
Action promised	Through the multi - disciplined corporate enforcement group implement the Empty Property Action Plan, using potential loan funding from Welsh Governments Empty Property Management Fund to utilise necessary enforcement powers where appropriate. (CV39)		
Comment	A cross departmental group is in place which brings together officers who have the necessary enforcement powers. The group meets on a quarterly basis. There is a long list of properties which are considered. Originally the list consisted of 27 properties across the county. To date positive intervention has seen 10 removed from the list as they have been occupied or resolved. The list is reviewed at each meeting to ensure the most appropriate properties are on it. The progress is provided to Welsh Government on a 6 monthly basis. The properties unlocked to date have not required assistance from the Empty Property Management Fund.		
Service Head: Jason Jones		Performance status: On target	
Action	16341	Target date	31/03/2025
Action promised	Deliver initiatives linked to the three Primary Town centre recovery plans and ten towns via The Shared prosperity Fund Place Anchor Projects including Tackling Town centres, Town Centre Vacant property Fund and Town centre Events Fund (CV36, CV38, CV39 & CV41)		
Comment	The Place Anchor projects were released to the market on 1st March to attract individuals, businesses, business improvement districts and town councils to apply for funding within the town centres. The vacant property fund has received 4 expressions of interest to date and applications have been taken to an internal grants panel to consider eligibility and delivery, of these projects one has been withdrawn and one has progressed to the full application stage. The events funding has involved a summary of events which benefit the town centres being considered and endorsed by the Task Forces / Town Forum. To date 7 events have been supported with a further 31 being endorsed between the 3 primary towns. We will continue to work with the town councils and business improvement districts to strengthen their calendars of events. The Tackling Towns funding has ringfenced £500,000 for the towns of Ammanford, Carmarthen and Llanelli which will include direct delivery of smaller interventions within the town centres linked to the actions of the recovery masterplans. There is also £100,000 funding for direct delivery projects for the 10 towns and Burry Port. The projects have been endorsed by the respective town groups. The initial designs for the projects are currently being worked up with a view of gaining the necessary statutory approvals in advance of instructing the DLO or contractor through the engineering framework. Consideration is being given to variations within the SPF Place funding profile to provide options to adjust the funding opportunities to cover different activities which support the original objectives of the SPF Place anchor including uplifting the town centres by reducing the amount of vacant properties and enhancing the public space.		
Service Head: Jason Jones		Performance status: On target	

Direct Payments for Adult Social Care (April 22)

On-going

Action	17252	Target date	31/03/2024 (original target 31/12/2022)
Action promised	AUDIT WALES: Review public information in discussion with service users and carers to ensure it is clear, concise and fully explains what they need to know about Direct Payments		
Comment	The information is currently being reviewed to ensure that it is concise and fully explains Direct Payments. This will be completed when the review of the Direct Payments Policy is completed to ensure that the information for service users and carers is correct and accurately reflects the policy.		
Remedial Action	The delay with the policy has impacted on our ability to review information. The policy is nearing completion, and the next phase will be to engage with service users and carers to develop user friendly information and guidance for direct payments recipients.		
Service Head: Chris Harrison		Performance status: Off target	
Action	17258	Target date	31/03/2024 (original target 31/03/2023)
Action promised	AUDIT WALES: To ensure services are provided equitably & fairly we recommend LAs & WG: Clarify policy expectations in plain accessible language- what Direct Payments can pay for; how application & assessment processes, timescales & review processes work; monitoring individual payments & verify payments; unused monies; pooled budgets		
Comment	Due to delay and work involved with changing the system for DP, more time is required to review the policy and associated documentation		
Remedial Action	Regular meeting with DP team and professionals.		
Service Head: Chris Harrison		Performance status: Off target	

Action	17259	Target date	31/03/2024
Action promised	AUDIT WALES: Work together to establish a system to fully evaluate Direct Payments that captures all elements of the process – information, promotion, assessing, managing and evaluating impact on wellbeing and independence		
Comment	Development work is ongoing with key areas such as system change nearing completion. A DP operational group has been set up to revise the policy and to consider all aspects of the process		
Service Head: Chris Harrison		Performance status: On target	

Completed 30/09/2023

Action	17253	Target date	30/09/2022
Action promised	AUDIT WALES: Undertake additional promotional work to encourage take up of Direct Payments		
Comment	This has been completed in the first instance with a Radio campaign that generated interest from potential PA's. This is also ongoing with the PA Coordinator attending other for a to generate interest, such as attendance at the job centre and presence at Pathway to Care event.		
Service Head: Chris Harrison		Performance status: On target	
Action	17254	Target date	30/09/2022
Action promised	AUDIT WALES: Ensure advocacy services are considered at the first point of contact to provide independent advice on Direct Payments to service users and carers		
Comment	Advocacy services have been commissioned and we are trying to ensure that they are considered the first point of contact for independent advice. This is done by the continued marketing of the services as the experts in the field.		
Service Head: Chris Harrison		Performance status: On target	
Action	17255	Target date	31/12/2022
Action promised	AUDIT WALES: Ensure information about Direct Payments is available at the front door to social care and are included in the initial discussion on the available care options for service users and carers		
Comment	Training about Direct Payments and the process for managing them has been provided to care managers. A new round of training will take place over the winter to ensure that new staff are provided with current information regarding the process. There is also an information pack that is provided to potential direct payments recipients to ensure that they make an informed choice.		
Service Head: Chris Harrison		Performance status: On target	
Action	17256	Target date	31/12/2022
Action promised	AUDIT WALES: Provide training to social workers on Direct Payments to ensure they fully understand their potential and feel confident promoting it to service users and carers		
Comment	Training regarding Direct Payments and the process for managing them has been provided to care managers. There will be a new round of training provided over the winter to ensure that new staff are provided with up-to-date information regarding the process.		
Service Head: Chris Harrison		Performance status: On target	

Action	17257	Target date	30/09/2022
Action promised	AUDIT WALES: Work together to develop a joint Recruitment and Retention Plan for Personal Assistants		
Comment	This has been developed and is being implemented.		
Service Head:	Chris Harrison	Performance status:	On target
Action	17260	Target date	31/03/2023
Action promised	AUDIT WALES: Annually publish performance information for all elements of Direct Payments to enable a whole system view of delivery and impact to support improvement		
Comment	A performance report is done yearly to inform the Director's annual report. This was completed for end of financial year 22/23.		
Service Head:	Chris Harrison	Performance status:	On target

Review of Scrutiny (July 22)

On-going

Action	16535	Target date	31/03/2024
Action promised	AUDIT WALES: Put in place arrangements for assessing the effectiveness and impact of overview and scrutiny. (CV107)		
Comment	The Scrutiny Chairs and Vice Chairs Forum have agreed a self-evaluation questionnaire which will be circulated to all members w/c 11/09/2023. Once the results are known the Authority will commission the WLGA to facilitate a two part self-evaluation workshop.		
Service Head:	Linda Rees Jones	Performance status:	On target

Springing Forward – Workforce Management (Aug 22)

On-going

Action	17095	Target date	31/03/2024
Action promised	AUDIT WALES: Workforce management: The Council should strengthen the application of the sustainable development principle1 to improve the way it plans, delivers, and monitors the management of its workforce		
Comment	The development of a robust workforce data framework was identified as a priority within the Audit Wales Springing Forward report. This project is being fully aligned with the key thematic priorities and objectives identified within the Council Workforce Strategy which is currently in draft form. Further discussions to be held with People Management SMT and other relevant Council officers to inform the development of the data framework in order to fully reflect the Council Workforce Strategy ambitions and support implementation and monitoring of progress at corporate and departmental service level.		
Service Head:	Paul R Thomas	Performance status:	On target
Action	17096	Target date	31/03/2024
Action promised	AUDIT WALES: Performance management: Council needs to strengthen performance management of its workforce by: developing a set of performance & outcome measures that reflect the ambitions for its workforce & monitor measures at a corporate level - reporting to overview & scrutiny & • benchmarking performance on workforce management with other orgs		
Comment	This project is being fully aligned with the key thematic priorities and objectives identified within the Workforce Strategy. This document is currently in draft form. Further discussions to inform the development of the data framework and ensure it fully reflects the Council`s workforce strategy and support implementation and monitoring of progress at corporate and departmental service level are also taking place.		
Service Head:	Paul R Thomas	Performance status:	On target

Assurance & Risk Assessment Progress Update – Carbon Reduction (Oct 22)

On-going

Action	16153	Target date	31/03/2024 (original target 31/03/2023)
Action promised	AUDIT WALES: In order to meet its net zero ambition, the Council needs to fully cost its action plan and ensure that it is aligned with its Medium-Term Financial Plan		
Comment	The Authority has costed its net zero plan in line with other authorities within the Region; however, there is no All-Wales costing model available. Local Partnerships (an in-house consultancy jointly owned by the Local Government Association, HM Treasury, and the Welsh Government) are currently developing a methodology to provide a robust and consistent approach to costing NZC Plans. Welsh Local Government Association are in discussions with Welsh Government regarding potentially providing a basic package for all 22 Welsh local authorities. We have volunteered to be a pilot local authority.		
Remedial Action	We have costed our own plan and will publish that alongside a new strategy in spring 2024. The development of the All-Wales model authority has not yet been developed by the Welsh government. While the development of that model is not in the gift of the Authority, the Authority, alongside the WLGA and other authorities, support the development of an All-Wales model as it provides consistency of approach and transparency for stakeholders on the costs to the public sector. If that model is not available by the time of the new strategy, we will be publishing our own model as part of the strategy.		
Service Head: Rhodri Griffiths		Performance status: Off target	



Time for Change – Poverty in Wales (Nov 22)

On-going

Action	17263	Target date	31/12/2023
Action promised	AUDIT WALES: That councils improve their understanding of their residents' 'lived experience' through meaningful involvement in decision-making using 'experience mapping' and/or 'Poverty Truth Commissions' to review and improve accessibility to and use of council services		
Comment	Discussions have taken place on undertaking a Poverty truth Commission in Carmarthenshire with links established with the Poverty truth network to support. next step is to fully scope requirements and develop a costed plan for undertaking		
Service Head: Jason Jones		Performance status: On target	
Action	17265	Target date	31/03/2024 (original target 30/09/2023)
Action promised	AUDIT WALES: To streamline & improve application & information services for people in poverty councils should: establish corporate data standards & coding that all services use for their core data; undertake an audit; create a central integrated customer account; undertake a data audit; review & update data sharing protocols		
Comment	Work underway and is being supported through the Officer Working Group. Customer account managed through the Hwb Advisor service.		
Service Head: Jason Jones		Performance status: On target	
Action	17266	Target date	31/12/2023
Action promised	AUDIT WALES: Councils review their integrated impact assessments or equivalent to: ensure that they draw on relevant, comprehensive & current data (nothing over 12 months old) to support analysis; ensure integrated impact assessments capture information on: involvement activity; cumulative impact/mitigation; monitor & evaluate impact; action plan		
Comment	IIA method fully updated and tested and now being used by some departments. Full go live planned for January 2024 following final testing of the cover sheet element (to draw on information from the IIA as part of the committee cover sheet process).		
Service Head: Jason Jones		Performance status: On target	

Completed 30/09/2023

Action	17261	Target date	31/05/2023
Action promised	AUDIT WALES: Local strategies, targets & performance reporting for tackling & alleviating poverty; Wellbeing Plans to focus on tackling poverty to co-ordinate efforts, meet local needs & support revised national plan targets & actions - SMART local actions; resourcing plan; involvement; outcome indicators/measures; annual public reporting		
Comment	Tackling Poverty embedded as a thematic priority across the Council and included as a specific well-being objective in the PSB well-being plan. Progress will be monitored through these channels. Council published its' Tackling Poverty Plan in July 2023 and actions from that plan will be embedded in divisional business plans and monitored through regular performance monitoring channels and by the tackling Poverty Advisory Panel.		
Service Head: Jason Jones		Performance status: On target	
Action	17262	Target date	31/12/2022
Action promised	AUDIT WALES: That each council designate a cabinet member as the council's poverty champion and designate a senior officer to lead and be accountable for the anti-poverty agenda		
Comment	Cllr Linda Evans designated as the lead Cabinet member for Tackling Poverty for Carmarthenshire County Council		
Service Head: Jason Jones		Performance status: On target	
Action	17264	Target date	30/04/2023
Action promised	AUDIT WALES: Ensure people are able to get the information & advice they need, we recommend councils optimise their digital services by creating a single landing page on their website - directly accessible on home page; provides links to services provided by us that relate to poverty; provides information on the work of partners to assist people		
Comment	Carmarthenshire County Council website has dedicated cost of living pages with information and support available through Claim What`s Yours and Hwb Advisors. Face to face advice also available through Hwbs at Llanelli, Carmarthen and Ammanford and Hwb Bach Y Wlad (funded by SPF) launched in September 2023 to visit the 10 rural towns		
Service Head: Jason Jones		Performance status: On target	

Governance & Audit Committee 15 December 2023

Subject and Purpose: Governance & Audit Committee Action Log		
Recommendations / key decisions required: To receive the report.		
Reasons: Action Log to inform Members of the actions to be progressed following previous meetings.		
Relevant scrutiny committee to be consulted: N/A		
Cabinet Decision Required: N/A Council Decision Required: N/A		
CABINET MEMBER PORTFOLIO HOLDER: Cllr A Lenny		
Directorate: Corporate Services Name of Head of Service: Helen Pugh Report Author: Caroline Powell	Designation: Head of Revenues and Financial Compliance Principal Auditor	Tel No.: 01267 246223 E Mail Address: HLPugh@carmarthenshire.gov.uk CaPowell@carmarthenshire.gov.uk

Governance & Audit Committee 15 December 2023

Governance & Audit Committee Action Log

Action Log to inform Members of the actions to be progressed following previous meetings.

DETAILED REPORT ATTACHED?

YES

IMPLICATIONS

I confirm that other than those implications which have been agreed with the appropriate Directors / Heads of Service and are referred to in detail below, there are no other implications associated with this report:

Signed: H L Pugh – Head of Revenues and Financial Compliance

Policy, Crime & Disorder and Equalities	Legal	Finance	ICT	Risk Management Issues	Staffing Implications	Physical Assets
NONE	NONE	NONE	NONE	NONE	NONE	NONE

CONSULTATIONS

I confirm that the appropriate consultations have taken in place and the outcomes are as detailed below

Signed: H L Pugh – Head of Revenues and Financial Compliance

1. Scrutiny Committee: Not Applicable
2. Local Member(s): Not Applicable
3. Community / Town Council: Not Applicable
4. Relevant Partners: Not Applicable
5. Staff Side Representatives and other Organisations: Not Applicable

CABINET PORTFOLIO HOLDER(S)
AWARE/CONSULTED: No

Section 100D Local Government Act, 1972 – Access to Information
List of Background Papers used in the preparation of this report:

THERE ARE NONE

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Governance & Audit Committee - Action Log

Reference	Meeting Date	ACTION	PROGRESS	Responsible Officer(s)	Status
GAC - 2023/01	14/07/2023	Audit Wales Report: Time For Change - Poverty in Wales The Committee requested that a progress update report be brought to the Committee in 6 months' time.	Progress Update Report on the Audit Wales Report: Time For Change - Poverty in Wales to be brought to the December meeting.	Corporate Policy & Partnership Manager	Complete (15.12.2023)
GAC - 2023/04	29/09/2023	Complaints Report: the Committee made suggestions for improvements to the Complaints Report.	Revised Complaints Report to be brought to the December meeting of the Governance & Audit Committee.	Corporate Policy & Partnership Manager	Complete (15.12.2023)
GAC - 2023/05	29/09/2023	Payroll Staff Certification Exercise: the Committee requested an update be provided on the completion rate of the exercise, and details of any outstanding requests.	Verbal progress update on the Payroll Staff Certification Exercise to be brought to the December meeting of the Governance & Audit Committee.	Head of Financial Services / Principal Auditor	Complete (15.12.2023)
GAC - 2023/06	29/09/2023	Internal Audit Report - Safeguarding: the Committee requested that a follow up review be undertaken as part of the 2024/25 Internal Audit plan.	Review to be included on the 2024/25 Internal Audit plan; Final Report to be brought back to the Committee when complete (target: September 2024)	Principal Auditor	Due September 2024
GAC - 2023/07	29/09/2023	Internal Audit Report - Welfare Cards: the Committee requested that a follow up review be undertaken as part of the 2024/25 Internal Audit plan.	Review to be included on the 2024/25 Internal Audit plan; Final Report to be brought back to the Committee when complete (target: September 2024)	Principal Auditor	Due September 2024
GAC - 2023/08	27/10/2023	Burry Port Harbour Return: Item was withdrawn from the agenda.	Burry Port Harbour Return to be presented to the Governance & Audit Committee at the December 2023 meeting.	Director of Corporate Services	Complete (15.12.2023)
GAC - 2023/09	27/10/2023	Tenant Housing Arrears: a report be brought to a future meeting of the Governance and Audit Committee setting out the Authority's management of tenant housing arrears, to include comparative figures with peer Authorities.	Report to be brought to the Committee. Report to be coordinated by the Principal Auditor.	Principal Auditor	Due March 2024

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GOVERNANCE & AUDIT COMMITTEE

FRIDAY, 27 OCTOBER 2023

PRESENT: D. MacGregor (Chair)

Councillors (In Person):

K.V. Broom

Councillors (Virtually):

A. Evans

A.G. Morgan

P.T. Warlow

D.E. Williams

J. Williams

T. Davies

Lay Members (In Person):

J. James

K. Jones

M. MacDonald

Also in attendance (In Person):

E. Ansell, Audit Wales Representative

J. Blewitt, Audit Wales Representative

D. Owen, Audit Wales Representative

Also Present (In Person):

C. Moore, Director of Corporate Services

R. Hemingway, Head of Financial Services

H. Pugh, Head of Revenues and Financial Compliance

C. Powell, Principal Auditor

S. Wride, Senior Risk Officer

E. Evans, Principal Democratic Services Officer

J. Owens, Democratic Services Officer

Also Present (Virtually):

A. Parnell, Treasury & Pension Investments Manager

S. Rees, Simultaneous Translator

M. Runeckles, Members Support Officer

Chamber - County Hall, Carmarthen. SA31 1JP and remotely - 10.00 am - 12.12 pm

The Committee was advised that, in accordance with Council Procedure Rule 2(3) the order of business on the agenda would be varied to enable Agenda Item 3.2 to be considered prior to 3.1 and Agenda item 5.2 to be considered prior to 5.1.

1. APOLOGIES FOR ABSENCE

An apology for absence was received from Cllr. K. Davies.

Note: These minutes are subject to confirmation at the next meeting.

2. DECLARATIONS OF PERSONAL INTERESTS

Member	Agenda Item	Nature of Interest
Cllr. K. V. Broom	5 – Dyfed Pension Fund Statement of Accounts (including 5.1 – 5.4)	Member of the Dyfed Pension Fund
Mrs Karen Jones	5 – Dyfed Pension Fund Statement of Accounts (including 5.1 – 5.4)	Member of the Dyfed Pension Fund
M. MacDonald	5 – Dyfed Pension Fund Statement of Accounts (including 5.1 – 5.4)	Member of the Dyfed Pension Fund
Cllr. P. T. Warlow	5 – Dyfed Pension Fund Statement of Accounts (including 5.1 – 5.4)	Member of the Dyfed Pension Fund
Cllr. D. E. Williams	5 – Dyfed Pension Fund Statement of Accounts (including 5.1 – 5.4)	Member of the Dyfed Pension Fund Chair of the Dyfed Pension Fund Committee
Cllr J. Williams	5 – Dyfed Pension Fund Statement of Accounts (including 5.1 – 5.4)	Member of the Dyfed Pension Fund

3. CARMARTHENSHIRE COUNTY COUNCIL STATEMENT OF ACCOUNTS:

3.1. CARMARTHENSHIRE COUNTY COUNCIL STATEMENT OF ACCOUNTS 2022-23

The Committee considered the Statement of Accounts 2022/23 for Carmarthenshire County Council, which had been prepared in accordance with the Accounts and Audit (Wales) Regulations 2014 (as amended 2018). It was reported that due to the introduction of the revised auditing standard (ISA 315 (UK) and the delay in completing some 2021/22 accounts, the statutory deadline for completion of the 2022/23 audited accounts had been extended to 30th November 2023.

The Committee was provided with an overview of the salient points contained within the Statement of Accounts which summarised the financial position of the Authority for the year ended 31 March 2023, and which included the amendments agreed with Audit Wales as part of their audit.

Note: These minutes are subject to confirmation at the next meeting.

In respect of the Council Fund, it was confirmed that no changes had been made to the General Fund reserve or the Housing Revenue Account balance at year end. However, Committee was advised that audit testing had identified capital expenditure of £1.058m paid in April 2023 that related to 2022/23 which therefore required an adjustment to capital expenditure and a corresponding reduction in Earmarked Council Fund reserves.

Reference was also made to the Annual Governance Statement (AGS) for the year ended 31 March 2023 which accompanied the Statement of Accounts to demonstrate the Authority's compliance with the CIPFA and SOLACE framework and its seven core principles of good governance. In an update to the Committee, the Head of Revenues and Financial Compliance advised that since circulation of the meeting documentation, a minor adjustment had been made to the figures pertaining to the number of personal data breaches and cyber security incidents set out at section 3.3.7.4 of the document.

The Director of Corporate Services was pleased to report that despite the backdrop of the current macro-economic climate, the Authority's overall financial standing had been maintained at a prudent level. In closing, the Director of Corporate Services conveyed his gratitude to the Head of Financial Services and his team for their sterling efforts in the production of the Statement of Accounts.

The issues/observations raised by the Committee were addressed as follows:-

Reference was made to the Revenue budget detailing the departmental expenditure during the reporting period. In light of the significant over-expenditure reported for social care, children's services and schools, the Committee emphasised the need to be vigilant of the underlying reasons for the over-expenditure, and welcomed the action that had been explained was being taken by the Authority in this regard.

Attention was drawn to the Housing Revenue Account whereby concerns were raised in respect of the increase in tenant rent arrears, with the Authority's performance being outside the margin of what was considered good practice level. The Head of Financial Services referred to the impact of the coronavirus pandemic on the level of current tenants' arrears and provided a synopsis of the Authority's management and performance of rent arrears in recent years, which had improved since 2021 and compared favourably with other peer Authorities.

Reference was made to the recent misleading headline information quoted in the press and media in respect of the Authority's budgetary position. The Director of Corporate Services clarified that the variance in the Authority's Capital Programme Outturn position was, in the main, attributable to issues which had resulted in slippage for ongoing projects. Accordingly, the Director of Corporate Services assured the Committee that the Authority would endeavour to correct any misinterpretation of information.

In response to a query, the Director of Corporate Services confirmed that an annual review of the housing business plan and budget was undertaken as part

Note: These minutes are subject to confirmation at the next meeting.

of the Authority's monitoring of its housing stock and associated maintenance costs, which was updated to reflect the escalating cost of materials and labour.

In an update to the Committee following a query regarding teachers' pay award, the Director of Corporate Services reported that notification had recently been received that Local Authorities would be required to accommodate the teacher pay awards within the budget proposals going forward.

UNANIMOUSLY RESOLVED that:

- 3.1.1 the post audit Statement of Accounts 2022/23 for Carmarthenshire County Council be approved.**
- 3.1.2 a report be brought to a future meeting of the Governance and Audit Committee setting out the Authority's management of tenant housing arrears, to include comparative figures with peer Authorities.**

3.2. CARMARTHESHIRE COUNTY COUNCIL AUDIT OF FINANCIAL STATEMENTS REPORT

The Committee considered the Audit Wales Audit of Financial Statements Report. The report summarised the main findings arising from the audit undertaken by Audit Wales of the Authority's accounts for 2022/23.

The Auditor General was responsible for providing an opinion as to whether the financial statements gave a true and fair view of the position of Carmarthenshire County Council as at 31st March 2023.

Mr D Owen, Audit Wales Representative, referred Committee's attention to paragraph 7 of the report and provided an update on the outstanding audit work which had been completed since the circulation of the document.

The Committee was pleased to note that Audit Wales intended to issue an unqualified audit opinion on the accounts, which would be issued upon receipt of the Letter of Representation. The Committee was also pleased to note that there were no misstatements identified in the financial statements which remained uncorrected.

The issues/observations raised by the Committee were addressed as follows:-

Further detail was requested in respect of the corrected misstatement pertaining to asset revaluation set out at Appendix 3 of the report. The Head of Financial Services duly clarified that a significant proportion of the misstatement related to the social housing programme whereby a revaluation had not been undertaken following the transfer of assets from 'under construction' to 'operational use'. It was explained that the level of revaluation was attributable to the significant increase in the scale of the Council's housing programme in recent years, which had been further compounded by the coronavirus pandemic and increase in

Note: These minutes are subject to confirmation at the next meeting.

construction costs; furthermore, within the Authority's accounts, social housing was valued on a discounted basis to market value.

Members conveyed their appreciation for all staff involved in the production of a positive and encouraging report which provided Committee with an assurance in respect of the Authority's financial standing.

UNANIMOUSLY RESOLVED that the Audit Wales Audit of Accounts report for Carmarthenshire County Council for 2022/23 be received.

3.3. LETTER OF REPRESENTATION TO AUDIT WALES - CARMARTHENSHIRE COUNTY COUNCIL

The Committee considered the Letter of Representation to Audit Wales which had been prepared by the Director of Corporate Services and the Chair of the Governance and Audit Committee in accordance with the requirements of the Statement on Auditing Standards (SAS440 - Management Representations).

The Committee's formal acknowledgement of the response of the Director of Corporate Services and the Chair of the Governance and Audit Committee was also required by Audit Wales.

UNANIMOUSLY RESOLVED that the Letter of Representation from the Director of Corporate Services and the Chair of the Governance and Audit Committee to Audit Wales be formally acknowledged.

3.4. AUDIT ENQUIRIES TO THOSE CHARGED WITH GOVERNANCE AND MANAGEMENT

The Committee received the Authority's responses to Audit Wales on a number of governance areas that impacted on the audit of the financial statements. Those considerations were relevant to both the Council's management and 'those charged with governance', namely the Governance and Audit Committee. The information provided Audit Wales with an understanding of the Council and its business processes in order to assist Audit Wales provide an audit opinion on the 2022/23 financial statements.

The issues/observations raised by the Committee were addressed as follows:-

Attention was drawn to the Enquiries of management in relation to fraud whereby it was noted that the Authority, in its response, may wish to refer to the number of whistleblowing complaints carried over from previous years. Reference was also made to the Fraud and Cyber Awareness training provided by Dyfed Powys Police whereby Committee suggested that the attendance of the Governance and Audit Committee and Council Members at these events be included.

UNANIMOUSLY RESOLVED that the responses to the requests made of both management and the Governance and Audit Committee, as detailed in

Note: These minutes are subject to confirmation at the next meeting.

the report, and subject to consideration of the comments made by Committee at the meeting, be approved.

4. BURRY PORT HARBOUR FINANCIAL STATEMENT 2022-23

The Director of Corporate Services advised Committee that the report pertaining to the 2023-23 audited accounting statement of the Harbour Authority had been withdrawn with a view to being submitted to the next meeting of the Governance and Audit Committee. In this regard, it was explained that whilst the report was factually correct, it was considered appropriate to include additional statements surrounding the activities and risks following the Marine & Property Group Ltd entering into administration in June 2023.

5. DYFED PENSION FUND STATEMENT OF ACCOUNTS:

[Cllr K.V. Broom, Mrs K. Jones, Mr M. MacDonald, Cllr. P. T. Warlow, Cllr. D. E. Williams and Cllr. J. Williams had earlier declared an interest in agenda items 5.1 – 5.4. and remained in the meeting during its consideration].

5.1. DYFED PENSION FUND ANNUAL REPORT AND ACCOUNTS 2022-23

In accordance with the provisions of the Accounts and Audit (Wales) Regulations 2014, the Committee received for approval the Annual Report and post-audit Statement of Accounts 2022-23 in respect of the Dyfed Pension Fund. The annual report provided information about the financial position, performance and financial adaptability of the Fund for the year 2022-23.

The Head of Financial Services detailed the minor amendments which had been made to the accounts which included the insertion of a Post Balance Sheet Events Note which had no overall effect on the primary statements, and a disclosure note on the movement of investments between Level 3 and 2 within note 13.5 and 13.6 of the statement of accounts. It was confirmed that all changes agreed with Audit Wales had been reflected in the Statement of Accounts.

Reference was made to the triennial actuarial valuation as at 31 March 2022 whereby it was reported that over the three years since 31 March 2019 the funding level of the Fund had increased from 105% to 113%.

It was noted that the Net Assets of the Fund had decreased by £100m from 2021-22 to 2022-23 which, in the main was attributable to the decrease in market value of the investment assets. It was clarified that these were unrealised losses as the Fund did not dispose of these investments.

The Chair conveyed the Committee's appreciation to the Treasury and Pensions Investments Manager and his team for their sterling efforts for the co-ordination of the Fund's Annual Report and Statement of Accounts.

The issues/observations raised by the Committee were addressed as follows:-

Note: These minutes are subject to confirmation at the next meeting.

In response to a query, Committee was appraised of the Authority's position in respect of the McCloud/Sargeant remedy. The Head of Financial Services detailed the administrative impact in terms of data reconciliation and validation required to ensure correct benefit entitlement for immediate detriment cases and confirmed that work was ongoing by the software supplier to reflect the changes required to the pensions system. It was reported that the marginal cost increase to the future liabilities of the Fund had already been built into the Actuary's assumptions therefore there was no additional financial impact to the Fund's position.

In response to a query regarding the Governance Compliance Statement, the Head of Financial Services assured the Committee that the Authority's non-compliance status was attributable to the differing governance structures across the UK which was not considered to be a cause for concern to the Authority as its current Pension Committee structure was deemed effective.

UNANIMOUSLY RESOLVED that the Dyfed Pension Fund Annual Report and Accounts 2022-23 be approved.

5.2. DYFED PENSION FUND AUDIT OF FINANCIAL STATEMENTS REPORT

The Committee received for consideration the report of Audit Wales on their audit of the Dyfed Pension Fund Accounts. The report considered whether the financial statement gave a true and fair view of the financial position of the Dyfed Pension Fund as at 31st March, 2023 and its income and expenditure during that year.

In presenting the report, Mr J Blewitt, Audit Wales Representative, referred Committee's attention to paragraph 7 of the report and provided an update of the outstanding audit work which had been completed since the circulation of the document.

The Committee was pleased to note that Audit Wales intended to issue an unqualified audit opinion on the accounts which would be issued upon receipt of the Letter of Representation. The Committee was also pleased to note that there were no misstatements identified in the financial statements which remained uncorrected.

UNANIMOUSLY RESOLVED that the Audit Wales Audit of Financial Statements report for the Dyfed Pension Fund Accounts 2022-23 be received.

5.3. DYFED PENSION FUND - LETTER OF REPRESENTATION TO AUDIT WALES

The Committee considered the Letter of Representation to Audit Wales which had been prepared by the Director of Corporate Services and the Chair of the

Note: These minutes are subject to confirmation at the next meeting.

Governance and Audit Committee in accordance with the requirements of the Statement on Auditing Standards (SAS440 – Management Representations).

The Committee's formal acknowledgement of the response of the Director of Corporate Services and the Chair of the Governance and Audit Committee was also required by Audit Wales.

UNANIMOUSLY RESOLVED that the Letter of Representation to Audit Wales from the Director of Corporate Services and the Chair of the Governance and Audit Committee in relation to the Dyfed Pension Fund be acknowledged.

5.4. AUDIT ENQUIRIES TO THOSE CHARGED WITH GOVERNANCE AND MANAGEMENT

The Committee received the Authority's responses to Audit Wales on a number of governance areas that impacted on the audit of the Dyfed Pension Fund's financial statements. Those considerations were relevant to both the Dyfed Pension Fund's management and 'those charged with governance', namely the Governance and Audit Committee. The information provided Audit Wales with an understanding of the Dyfed Pension Fund and its business processes in order to assist it to provide an audit opinion on the 2022-23 financial statements.

UNANIMOUSLY RESOLVED that the responses to the requests made of both management and the Governance and Audit Committee, as detailed in the report be approved.

6. INTERNAL AUDIT PLAN UPDATE 2023/24

The Committee considered a report which provided an update on the implementation of the Internal Audit Plan for 2023/24. The Committee duly reviewed the progress made in respect of the delivery of the audit programme which showed a completion rate of 39% to date.

UNANIMOUSLY RESOLVED that the Internal Audit Plan Update 2023/24 be received.

7. CARMARTHENSHIRE COUNTY COUNCIL'S CORPORATE RISK REGISTER 2023/24

The Committee received for consideration the Corporate Risk Register which was maintained to evaluate the Council's exposure to key strategic risks. The Head of Revenues and Financial Compliance provided a synopsis of the 8 risks which had been removed and the 2 risks added to the register; she added that work was ongoing to improve this further.

The following observations/issues were raised on the report:-

Note: These minutes are subject to confirmation at the next meeting.

Members welcomed the improvements made to streamline processes which provided a clear, better focussed, and informative risk register for review by the Committee.

An enquiry was made regarding the risk rating applicable for premises within the Authority's area of responsibility for listed buildings or ancient monuments. It was clarified that the information requested was contained within the departmental risk register and would be circulated to the Committee by email.

UNANIMOUSLY RESOLVED that:

- 7.1 **the Carmarthenshire County Council's Corporate Risk Register 2023/24 be received.**
- 7.2 **Information be circulated to the Committee pertaining to the risk rating applicable for premises within the Authority's responsibility for listed buildings or ancient monuments.**

8. MINUTES OF RELEVANT GROUPS TO THE GOVERNANCE & AUDIT COMMITTEE:-

8.1. MINUTES OF THE GRANTS PANEL 28TH JUNE 2023

In considering the timeliness of the Grants Panel minutes, it was acknowledged that the minutes were submitted to the Committee for information purposes following approval by the Panel; members were therefore satisfied to continue in this way.

Reference was made to minute 3.0 whereby the Head of Revenues and Financial Compliance confirmed that the audit of Housing Benefit return for 2021/22 had been completed.

UNANIMOUSLY RESOLVED that the minutes of the Grants Panel held on the 28 June 2023 be received.

8.2. MINUTES OF THE RISK MANAGEMENT STEERING GROUP

In response to the concerns expressed by the Committee regarding the high level of apologies submitted for the meeting, the Head of Revenues and Financial Compliance agreed to emphasise the importance of ensuring departmental representation at all scheduled meetings to members of the Risk Management Steering Group.

UNANIMOUSLY RESOLVED that the minutes of the Risk Management Steering Group held on the 10th August 2023 be received.

Note: These minutes are subject to confirmation at the next meeting.

9. GOVERNANCE & AUDIT COMMITTEE ACTION LOG

The Committee considered the Governance and Audit Committee Action Log detailing the actions to be monitored/progressed following previous meetings.

UNANIMOUSLY RESOLVED that the Governance and Audit Committee Action Log be received.

10. TO SIGN AS A CORRECT RECORD THE MINUTES OF THE GOVERNANCE AND AUDIT COMMITTEE HELD ON THE 29 SEPTEMBER 2023

UNANIMOUSLY RESOLVED that the minutes of the meeting of the Governance and Audit Committee held on the 29 September 2023 be signed as a correct record subject to grammatical amendments to minute 7, Ombudsman's Annual Letter 2022/2023 Carmarthenshire County Council and minute 8, Revised Contract Procedure Rules.

CHAIR

DATE

Note: These minutes are subject to confirmation at the next meeting.